

CITY OF TITUSVILLE



Year End Finance Report



**ESTHER SMITH
MAYOR**

**WILLIAM ADELMAN
DEPUTY MAYOR**

**KEITH BROMLEY
COUNCILMAN**

**DONALD FRAZIER
COUNCILMAN**

**JEFF THOMAS
COUNCILMAN**

2014



April 21, 2015

Honorable Mayor & City Council

RE: 2014 Year End Financial Reporting

As required by Third Class City Code, the enclosed series of reports exhibit line item details of expenses and revenues and outstanding debits and credits at the close of 2014.

Some of the pages provide additional summaries or tabled explanations of the City's budget condition in 2014 as compared to previous years based on actual performance during 2014.

I am pleased to report that through the end of 2014, all City funds performed within expected budget levels. General, Liquid Fuels, Refuse, Water, and Sewer Fund revenues outperformed expectations and overall expenses in all funds came in under budget.

Please let me know if you have any questions or would like to see any additional information.

Respectfully Submitted,

Diana Durstine

Finance Director



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Revenues Overall

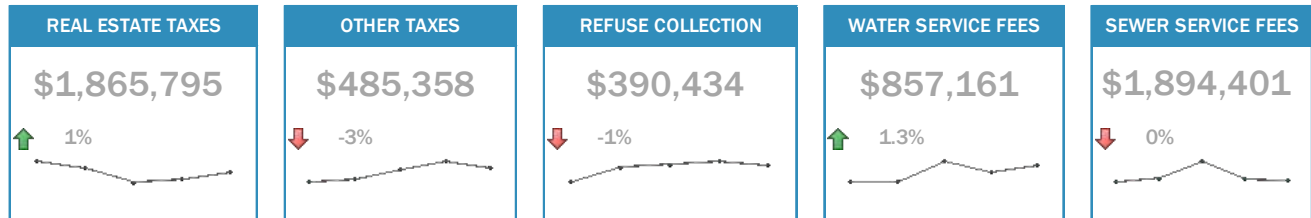
Year End Revenues *across all funds* totaling \$7,747,706 finished the year at 97% of *budgeted amounts*. As shown in the chart below, 2014 Revenues are higher in *two* of the six Major Revenue Sources shown when compared to 2013.

ANNUAL FINANCIAL REPORT

2014

City of Titusville - Major Revenue Sources Across All Funds

KEY METRICS



ALL METRICS

METRIC	THIS YEAR (2014)	LAST YEAR (2013)		% CHANGE	6 YEAR TREND
REAL ESTATE TAXES	\$1,865,795.14	\$1,845,608.95	↑	1%	
OTHER TAXES	\$485,357.80	\$502,515.15	↓	-3%	
LOCAL IN LIEU OF TAXES	\$29,285.22	\$46,286.25	↓	-37%	
REFUSE COLLECTION	\$390,434.00	\$393,467.68	↓	-0.8%	
WATER SERVICE FEES	\$857,161.35	\$846,003.38	↑	1%	
SEWER SERVICE FEES	\$1,894,400.64	\$1,897,324.60	↓	0%	

Expenditures Overall

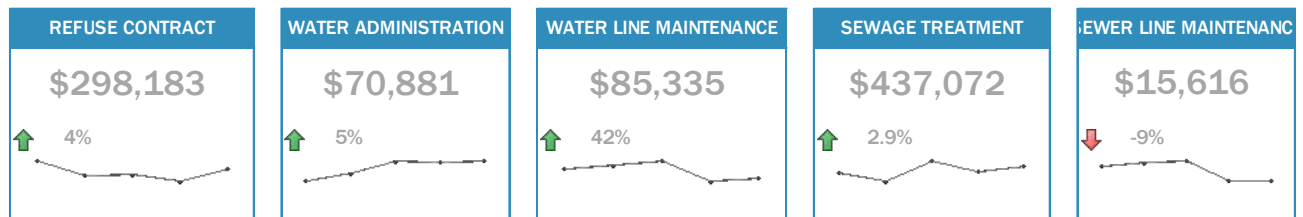
Year End Expenditures *across all funds* totaling \$6,759,838 finished at 87% of *budgeted amounts*. Contracted Refuse Collection charges increased as a result of a fee increase by the refuse hauler.

ANNUAL FINANCIAL REPORT

2014

City of Titusville - Major Expenditures Across All Funds

KEY METRICS



ALL METRICS

METRIC	THIS YEAR (2014)	LAST YEAR (2013)		% CHANGE	6 YEAR TREND
REFUSE CONTRACT	\$298,183.37	\$288,027.17	↑	4%	
WATER ADMINISTRATION	\$70,880.55	\$67,614.90	↑	5%	
WATER PUMPING	\$263,128.62	\$299,875.42	↓	-12%	
WATER LINE MAINTENANCE	\$85,334.55	\$60,242.44	↑	41.7%	
SEWAGE TREATMENT	\$437,071.80	\$424,825.92	↑	3%	
SEWER LINE MAINTENANCE	\$15,615.63	\$17,098.68	↓	-9%	

Major Expenditures in the General Fund

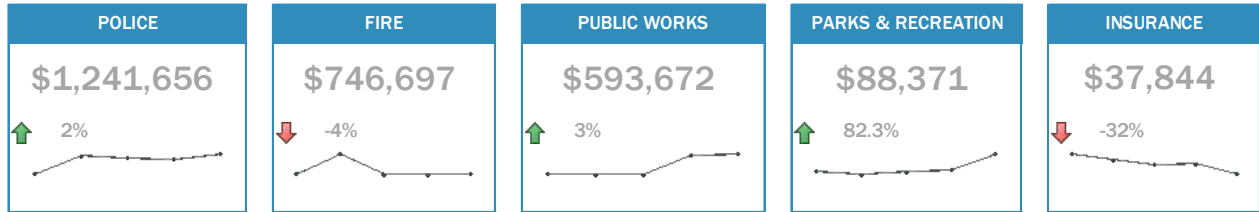
Year End Expenditures *across all departments* in the General Fund ended at 97% of budgeted amounts. City Department Heads continued to do an excellent job controlling expenses through the end of 2014.

ANNUAL FINANCIAL REPORT

2014

City of Titusville - Major Expenditures in the General Fund

KEY METRICS



ALL METRICS

METRIC	THIS YEAR (2014)	LAST YEAR (2013)	% CHANGE	6 YEAR TREND
CITY COUNCIL	\$12,097.13	\$13,017.87	↓ -7%	
MANAGER'S OFFICE	\$152,246.15	\$138,507.58	↑ 10%	
FINANCE DEPARTMENT	\$66,516.87	\$68,197.20	↓ -2%	
TREASURER'S OFFICE	\$71,389.15	\$71,759.29	↓ -1%	
POLICE	\$1,241,655.70	\$1,214,749.43	↑ 2%	
FIRE	\$746,696.60	\$781,507.25	↓ -4%	
BUILDING INSPECTOR	\$65,721.70	\$64,987.44	↑ 1%	
PUBLIC WORKS	\$593,672.07	\$577,062.18	↑ 3%	
PARKS & RECREATION	\$88,370.97	\$48,464.63	↑ 82%	
INSURANCE	\$37,844.00	\$55,518.33	↓ -32%	

Natural Gas & Electric Expenditures

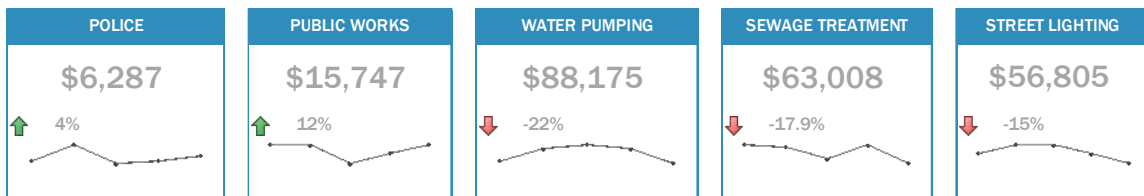
Locking in at reduced rates helped to keep the City's Natural Gas & Electric expenses under budget for the second straight year.

ANNUAL FINANCIAL REPORT

2014

City of Titusville - Natural Gas & Electric Expenditures

KEY METRICS



ALL METRICS

METRIC	THIS YEAR (2014)	LAST YEAR (2013)	% CHANGE	6 YEAR TREND
CITY HALL	\$7,100.68	\$6,498.58	↑ 9%	
POLICE	\$6,287.24	\$6,049.09	↑ 4%	
FIRE	\$5,679.68	\$5,414.59	↑ 5%	
PUBLIC WORKS	\$15,747.02	\$14,026.67	↑ 12%	
WATER WORKS	\$11,111.72	\$16,894.59	↓ -34%	
WATER PUMPING	\$88,175.40	\$112,617.08	↓ -22%	
SEWAGE TREATMENT	\$63,007.81	\$76,771.20	↓ -18%	
STREET LIGHTING	\$56,804.88	\$66,534.65	↓ -15%	

Vehicle Fuel & Oil Expenditures

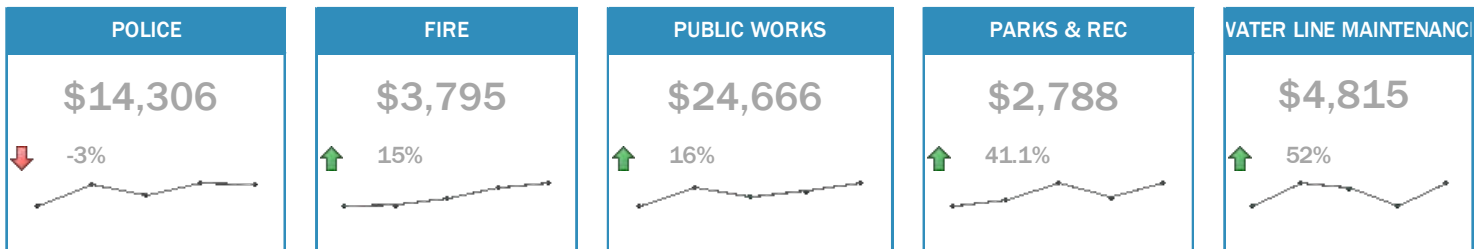
Fuel & Oil expenses continued to be an area that we constantly *analyzed all year*. The total budget across all funds in this area was \$61,300. The following graphs illustrate a six year trend for expenditures.

ANNUAL FINANCIAL REPORT

2014

City of Titusville - Vehicle Fuel & Oil Expenditures

KEY METRICS



ALL METRICS

METRIC	THIS YEAR (2014)	LAST YEAR (2013)	% CHANGE	6 YEAR TREND
POLICE	\$14,306.06	\$14,707.50	↓ -3%	
FIRE	\$3,794.86	\$3,314.11	↑ 15%	
BUILDING INSPECTOR	\$392.40	\$407.53	↓ -4%	
PUBLIC WORKS	\$24,665.93	\$21,179.18	↑ 16%	
PARKS & REC	\$2,787.58	\$1,976.08	↑ 41%	
WATER PUMPING	\$3,126.88	\$4,238.71	↓ -26%	
WATER LINE MAINTENANCE	\$4,815.36	\$3,176.79	↑ 52%	
SEWAGE TREATMENT	\$3,245.31	\$3,289.90	↓ -1%	

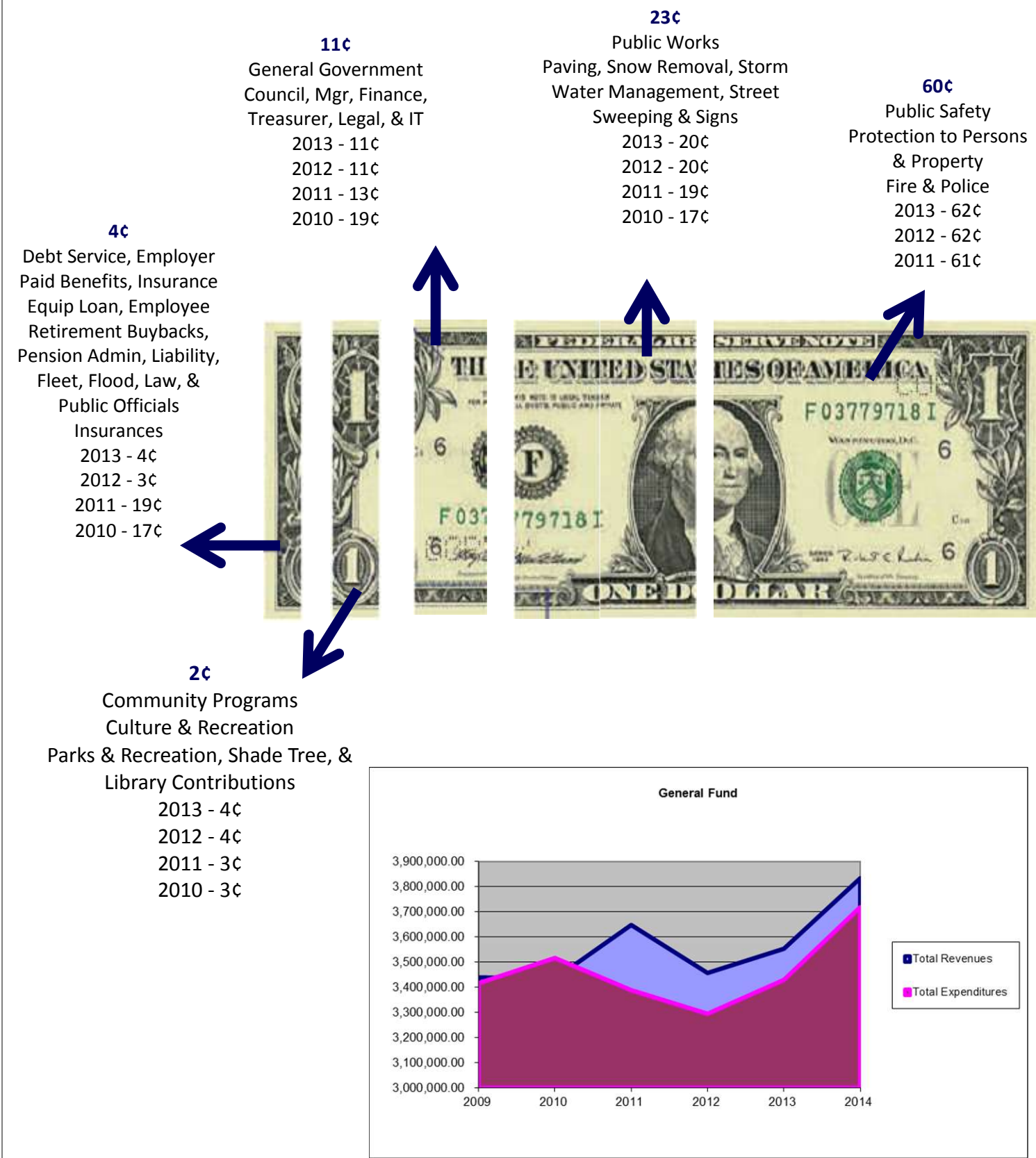
Fleet Fuel Usage Comparison

The Fleet Fuel Usage Comparison below illustrates that although *some departments* came in *over budget*; mileage, gallons purchased, and dollar amount purchased are *less* in 2012 even with a *higher average* price per gallon. 2013 & 2014 reflect the opposite; a lower price per gallon with increased mileage and gallons.

	Mileage						Gallons						\$ Amt					
	2009	2010	2011	2012	2013	2014	2009	2010	2011	2012	2013	2014	2009	2010	2011	2012	2013	2014
General	25,528	26,698	25,174	15,438	29,759	20,975	5,957	4,653	5,584	4,243	5,435	5,920	14,432	13,588	19,856	15,445	19,405	21,060
Bldg Ins	207	1,161	1,332	1,589	1,566	1,381	72	110	130	144	118	144	165	315	391	643	420	434
Parks	4,318	4,015	2,167	2,168	1,831	2,376	1,391	987	750	966	443	848	3,455	2,693	2,685	3,464	2,054	2,836
Water	16,083	10,112	10,705	14,601	12,959	14,123	2,264	1,718	1,845	2,190	2,078	2,248	5,232	4,999	6,926	8,098	7,471	7,956
Sewer	3,345	7,675	5,258	3,454	3,962	3,337	1,284	1,746	2,572	1,768	2,090	2,303	2,900	5,060	8,978	6,500	7,042	7,781
Police							4,558	4,724	4,706	3,758	4,366	4,349	9,832	13,332	16,944	14,035	15,499	14,194
Fire							535	540	460	537	959	1,038	1,100	1,340	1,592	1,815	3,434	3,688
Totals	49,481	49,661	44,636	37,250	50,077	42,192	16,062	14,478	16,049	13,607	15,489	16,850	37,115	41,327	57,372	50,000	55,325	57,949

Avg \$/Gallon					
2009	2010	2011	2012	2013	2014
2.311	2.854	3.575	3.674	3.572	3.439

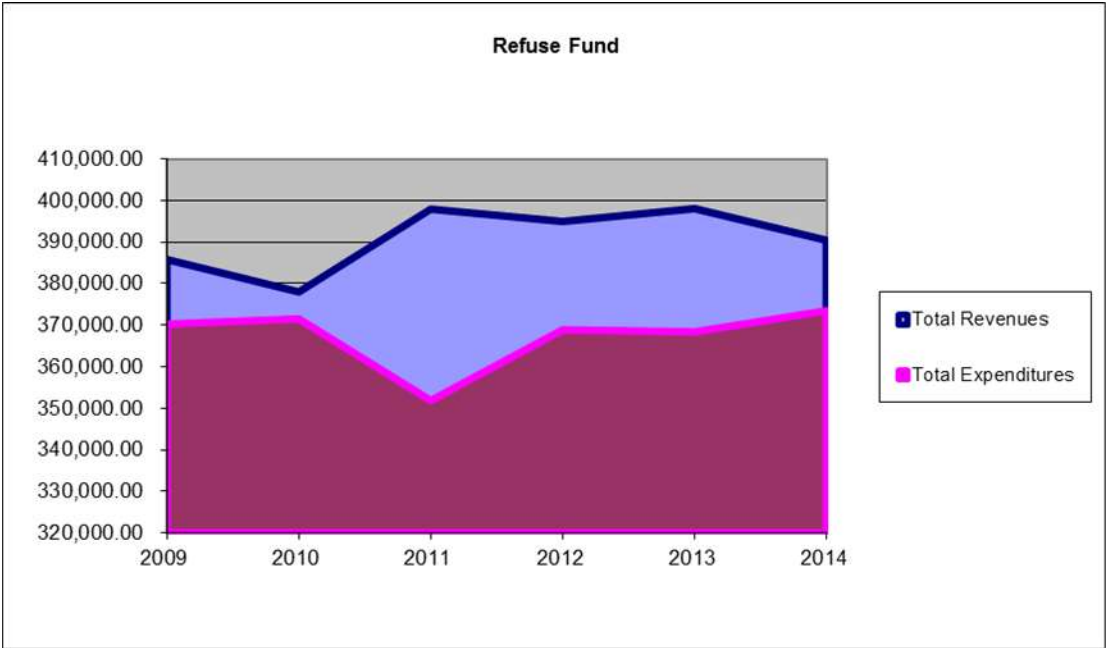
The General Fund Tax Dollar



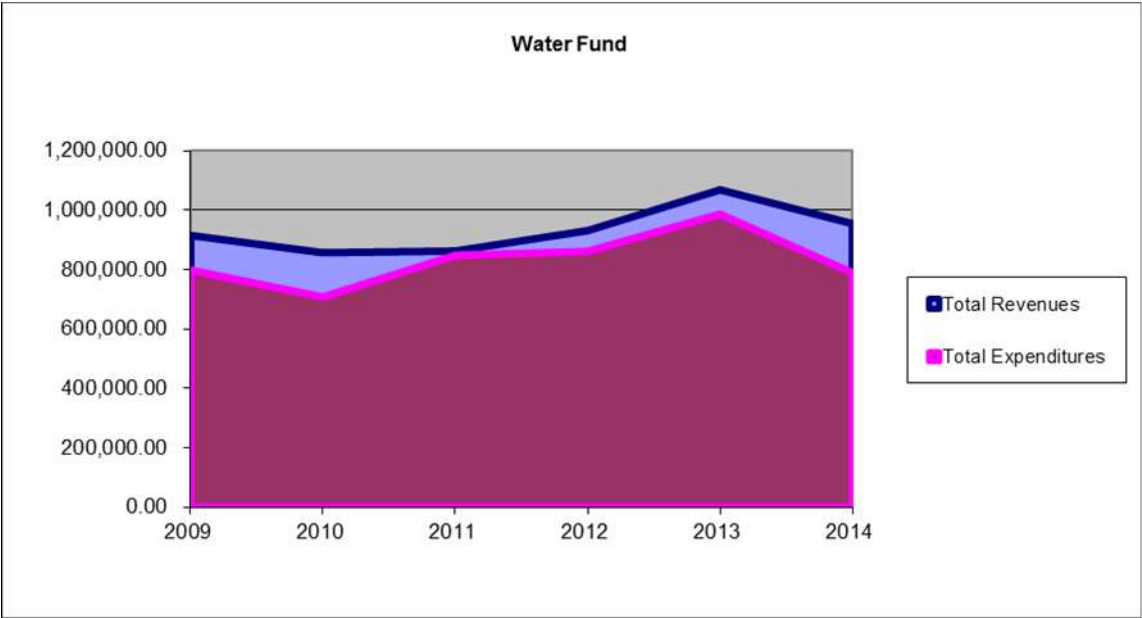
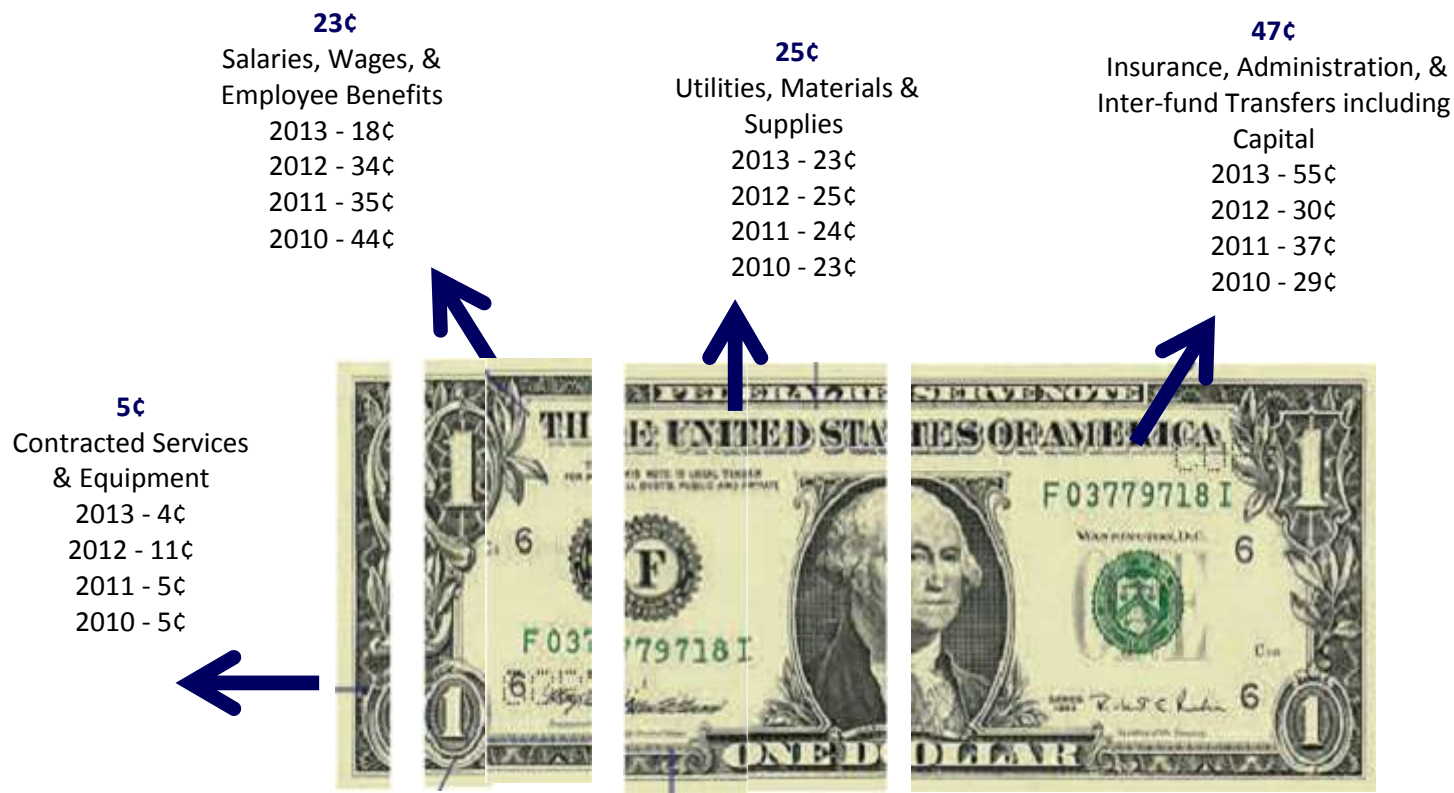
The Refuse Fund Dollar

23¢
Legal & Audit Services,
Equipment Leasing,
Printing, Inter-Fund
Transfers &
Administrative Fees
2013 - 21¢
2012 - 20¢
2011 - 16¢
2010 - 17¢

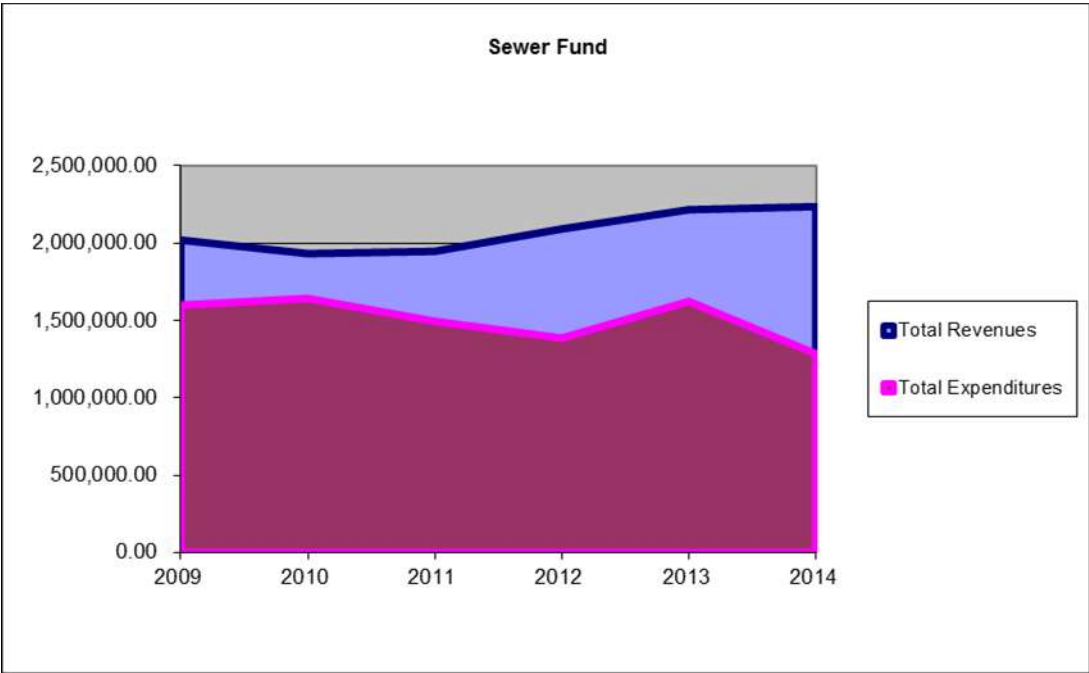
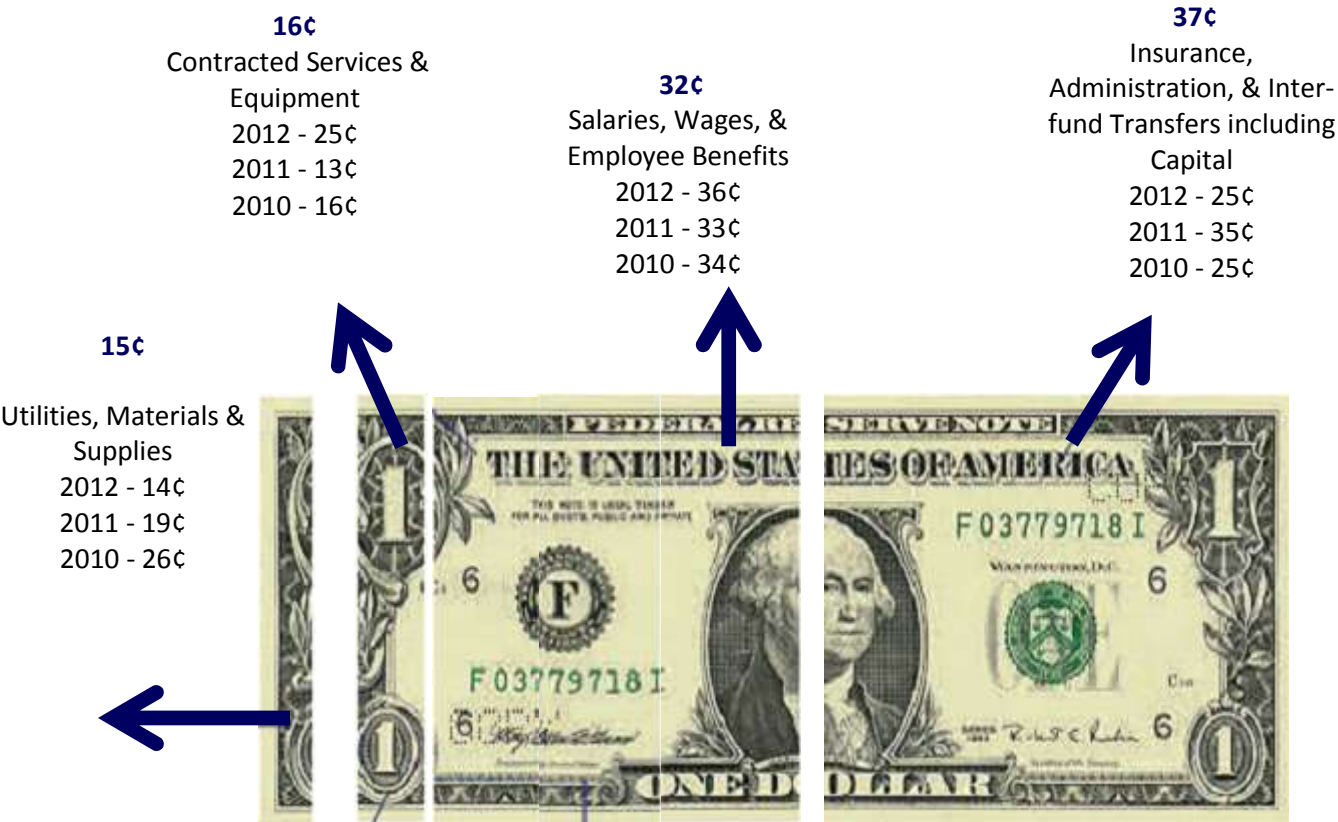
77¢
Refuse Collection Service
2013 - 79¢
2012 - 79¢
2011 - 83¢
2010 - 82¢



The Water Fund Dollar



The Sewer Fund Dollar



Year End Budget Detail



City of Titusville
Year-to-Date Budget Report
December 31, 2014

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET 2014</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>2014 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
01 GENERAL FUND						
					Items in red indicate lines in excess of budgeted amounts	
01000301 REAL ESTATE TAXES						
01000301 03010 CURRENT TAXES	1,645,869.00	1,629,328.85	1,625,307.79	1,645,844.51	24.49	100.0% *(1)
01000301 03020 LAST YEAR TAXES	9,000.00	8,867.66	7,618.40	10,190.85	(1,190.85)	113.2% *(2)
01000301 03040 PRIOR YRS TAXES	200,000.00	196,146.54	212,682.76	209,759.78	(9,759.78)	104.9% *(3)
TOTAL REAL ESTATE TAXES	1,854,869.00	1,834,343.05	1,845,608.95	1,865,795.14	(10,926.14)	100.6%
*(1) Current taxes are mailed on March 1st and collected through December 31st. Collection rate reflects discount and face amt collection.						
*(2) Last Year Taxes are receipts within the first few days of the current fiscal year accepted as last year's revenue through the postmark.						
*(3) Delinq Real Estate Taxes @ County.						
01000308 RESIDENCE TAXES						
01000308 03040 PRIOR YRS TAXES	160.00	192.50	112.00	91.50	68.50	57.2% *(1)
TOTAL RESIDENCE TAXES	160.00	192.50	112.00	91.50	68.50	57.2%
*(1) City repealed the residence tax and only collects delinquent residence taxes through delinquent collector.						
01000310 OTHER TAXES						
01000310 03040 PRIOR YRS TAXES	400.00	375.00	231.00	176.00	224.00	44.0%
01000310 03050 LOCAL SERVICES TAX CURRENT YEAR	112,000.00	120,688.20	131,337.44	129,387.40	(17,387.40)	115.5% *(1)
01000310 03101 REAL ESTATE TRANSFER TAX	28,000.00	27,583.83	22,822.08	27,544.48	455.52	98.4%
01000310 03102 EARNED INCOME TAX	327,000.00	332,289.09	346,874.63	324,499.92	2,500.08	99.2% *(2)
01000310 03104 MECHANICAL DEVICE TAX	2,250.00	3,100.00	1,250.00	3,750.00	(1,500.00)	166.7%
TOTAL OTHER TAXES	469,650.00	484,036.12	502,515.15	485,357.80	(15,707.80)	103.3%
*(1) Act 7/Act 511- All employers with work sites within the taxing jurisdiction are required by law to deduct the earned income and Local Services taxes from their employees at that site if the tax is listed in the Earned Income Tax Register or Local Services Tax Register of the Department of Community and Economic Development.						
*(2) Act 32 requires uniform withholding of earned income taxes (EIT) and remittance to a single local collector or Tax Officer.						
01000321 LICENSES & PERMITS						
01000321 03210 BUSINESS LICENSES	30,000.00	29,229.98	28,167.83	28,222.23	1,777.77	94.1%
01000321 03211 HEALTH LICENSES	2,500.00	2,590.00	2,200.00	2,460.00	40.00	98.4%
01000321 03212 PLUMBING LICENSES	125.00	125.00	0.00	0.00	125.00	0.0%
01000321 03213 CABLE TV FRANCHISE	68,000.00	68,761.96	67,816.11	65,955.78	2,044.22	97.0%
TOTAL LICENSES & PERMITS	100,625.00	100,706.94	98,183.94	96,638.01	3,986.99	96.0%
01000331 FINES						
01000331 03310 STATE POLICE FINES	5,500.00	5,557.74	3,484.20	3,412.00	2,088.00	62.0%
01000331 03311 LOCAL POLICE FINES	35,000.00	34,005.87	29,863.35	32,417.52	2,582.48	92.6% *(1)
01000331 03312 PARKING METER FINES	4,000.00	976.90	3,545.90	1,916.00	2,084.00	47.9%
01000331 03313 PARKING FINES	2,000.00	1,335.00	1,400.20	2,236.00	(236.00)	111.8%
TOTAL FINES	46,500.00	41,875.51	38,293.65	39,981.52	6,518.48	86.0%
*(1) Until 2014, Local Police Fine Revenues had seen consistent declines each year from 3-21%. In 2013, the City received 47% less in fines when compared to 2004. Local Fines are received from the offices of District Magistrate Amy Nicols and Clerk of Courts Patricia Wetherbee.						
01000341 INTEREST INCOME						
01000341 03410 INTEREST INCOME	1,250.00	1,264.79	1,104.10	1,232.20	17.80	98.6%
TOTAL INTEREST INCOME	1,250.00	1,264.79	1,104.10	1,232.20	17.80	98.6%
01000342 RENT						
01000342 03420 RENT-EQUIPMENT	500.00	250.00	1,740.00	995.00	(495.00)	199.0% *(1)
TOTAL RENT	500.00	250.00	1,740.00	995.00	(495.00)	199.0%
*(1) All 2014 revenue was from vac truck rentals.						
01000351 GOVERNMENT GRANTS						
01000351 03510 FEDERAL GOVERNMENT GRANTS	300,000.00	4,574.81	0.00	302,947.55	(2,947.55)	100.0% *(1)
TOTAL FEDERAL GOVERNMENT GRANTS	300,000.00	4,574.81	0.00	302,947.55	(2,947.55)	100.0%
*(1) CDBG is included in this line item on the financial statements - \$300,000						

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
01000354 STATE GRANTS						
01000354 03541 STATE GRANT	0.00	37,500.00	11,660.72	0.00	0.00	*(1)
TOTAL STATE GOVERNMENT GRANTS	0.00	37,500.00	11,660.72	0.00	0.00	
*(1) DEP Fire Act Grant - \$11,660.72						
01000355 STATE REIMBURSEMENT						
01000355 03550 UTILITY TAX REIMBURSEMENT	3,200.00	3,247.31	2,998.69	3,033.32	166.68	94.8%
01000355 03551 LIQUOR LICENSE FEES	3,000.00	3,300.00	2,550.00	2,100.00	900.00	70.0%
01000355 03552 PENSION STATE AID	178,000.00	164,501.03	178,681.00	189,761.32	(11,761.32)	106.6%
01000355 03553 PENSION STATE AID - AD HOC	9,250.00	0.00	9,234.11	9,330.33	(80.33)	100.9%
01000355 03559 MARCELLUS SHALE IMPACT FEES	300.00	0.00	310.92	305.88	(5.88)	102.0%
TOTAL STATE REIMBURSEMENT	193,750.00	171,048.34	193,774.72	204,530.85	(10,780.85)	105.6%
01000359 LOCAL IN LIEU OF TAXES (P.I.L.O.T)						
01000359 03590 LOCAL IN LIEU OF TAXES	46,000.00	79,642.62	46,286.25	29,285.22	16,714.78	63.7% *(1)
TOTAL LOCAL IN LIEU OF TAXES	46,000.00	79,642.62	46,286.25	29,285.22	16,714.78	63.7%
*(1) Housing Authority \$ 29,628.22, Billie Brown Building \$ 15,824.80, & Pitt \$ 3,377.00. 43% or \$19,544.80 of the Housing and Brown Bldg revenue gets reimbursed to out of this line item back to Crawford County.						
01000360 SCHOOL REIMBURSEMENT						
01000360 03600 TREAS. OFF. REIMB	35,000.00	35,208.31	36,290.87	32,927.04	2,072.96	94.1% *(1)
01000360 03602 CIVIL DEFENSE REIMB	3,100.00	4,172.45	3,088.31	3,835.61	(735.61)	123.7% *(2)
TOTAL SCHOOL REIMBURSEMENT	38,100.00	39,380.76	39,379.18	36,762.65	1,337.35	96.5%
*(1) TASD reimburses half of the costs of the Treasurer's Office expenses. *(2) TASD reimburses half of the costs for Crossing Guards: amount received is dependent upon hours worked, (Jan-May).						
01000361 ZONING FEES						
01000361 03610 ZONING FEES	1,000.00	275.00	1,100.00	275.00	725.00	27.5%
01000361 03611 SUBDIVISION APP FEE	50.00	50.00	150.00	0.00	50.00	0.0%
01000361 03611 PLANNING REVIEW FEE	50.00	50.00	0.00	0.00	50.00	0.0%
TOTAL ZONING FEES	1,100.00	375.00	1,250.00	275.00	825.00	25.0%
01000362 PUBLIC SAFETY						
01000362 03620 FIRE CALL OUT FEES	3,000.00	4,500.00	2,500.00	1,000.00	2,000.00	33.3%
01000362 03621 BUILDING PERMITS	2,500.00	2,793.72	1,583.88	1,970.00	530.00	78.8%
01000362 03622 DYE TEST CERTIFICATES	2,500.00	2,600.00	2,800.00	3,600.00	(1,100.00)	144.0%
01000362 03623 POLICE DEPT. REVENUE	2,000.00	1,622.00	2,286.50	2,340.00	(340.00)	117.0%
01000362 03624 BLDG PERMIT ADMINISTRATIVE FEES	5,000.00	7,364.60	4,460.00	1,733.00	3,267.00	34.7%
TOTAL PUBLIC SAFETY	15,000.00	18,880.32	13,630.38	10,643.00	4,357.00	71.0%
01000363 STREETS REVENUE						
01000363 03630 PKG METERS - STREETS	18,000.00	12,426.61	16,584.54	16,994.59	1,005.41	94.4%
01000363 03633 PARKING PERMITS	1,700.00	1,705.00	2,100.00	1,355.00	345.00	79.7%
01000363 03635 SNOW REMOVAL CONTRACT	22,000.00	20,682.67	23,178.06	21,448.72	551.28	97.5% *(1)
TOTAL STREETS REVENUE	41,700.00	34,814.28	41,862.60	39,798.31	1,901.69	95.4%
*(1) Payment comes annually from the Commonwealth usually in October or November.						
01000365 HEALTH CARE CONTRIBUTIONS						
01000367 03654 HEALTH CARE CONTRIBUTIONS	29,975.00	28,180.11	30,918.18	30,945.13	(970.13)	103.2% *(1)
TOTAL HEALTH CARE CONTRIBUTIONS	29,975.00	28,180.11	30,918.18	30,945.13	(970.13)	103.2%
*(1) % received from employees. AFSCME 12%. All others 10%.						
01000367 CULTURE-RECREATION						
01000367 03670 SHADE TREE REIMB	3,000.00	300.00	5,525.00	370.00	2,630.00	12.3% *(1)
01000367 03671 PARK/POOL MISC REVENUE	4,418.00	0.00	0.00	4,418.13	(0.13)	100.0% *(2)
TOTAL CULTURE-RECREATION	7,418.00	0.00	0.00	4,788.13	(0.13)	64.5%
*(1) Payments for tree removals. Homeowners are billed a maximum \$300 and Shade Tree is responsible for the remainder. Starting with 2014 these reimbursements are sent to the Shade Tree Checking account for their use in the future. The amount in this line item consists of a lien and partial payments from previous years. *(2) Resolution No 6 of 2014 - \$2,865, the remaining balance on the Park Comprehensive Plan checking account and \$1,553, the remaining balance on the Pool Project account increased revenue to the corresponding line item appropriations for the Parks Department to fund the expenses associated with maintenance/repair of the pool and park lighting.						

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
01000380 MISCELLANEOUS REVENUE							
01000380 03800 MISCELLANEOUS REVENUE	4,000.00	3,790.79	4,012.75	257.77	3,742.23	6.4%	*(1)
01000380 03801 INSURANCE SETTLEMENTS	0.00	8,615.85	5,681.69	0.00	0.00		*(2)
01000380 03802 DIVIDENDS	1,200.00	1,167.00	1,306.00	1,524.00	(324.00)	127.0%	*(3)
TOTAL MISCELLANEOUS REVENUE	5,200.00	13,573.64	11,000.44	1,781.77	3,418.23	34.3%	
*(1) Mostly Penn Prime and property certifications.							
*(2) Worker's Compensation Reimbursements.							
*(3) UCOMP Dividends.							
01000385 REIMBURSED EXPENSES							
01000385 03850 REIMBURSED EXPENSES	10,000.00	8,605.94	2,121.47	2,147.88	7,852.12	21.5%	*(1)
TOTAL REIMBURSED EXPENSES	10,000.00	8,605.94	2,121.47	2,147.88	7,852.12	21.5%	
*(1) Restitution from criminal prosecution, services performed, etc.							
01000387 CONTRIBUTIONS/DONATIONS							
01000387 03870 CONTRIBUTIONS	2,500.00	5,850.00	4,309.95	3,850.00	(1,350.00)	154.0%	*(1)
TOTAL CONTRIBUTIONS/DONATIONS	2,500.00	5,850.00	4,309.95	3,850.00	(1,350.00)	154.0%	
*(1) Moose, PNA, VFW, Tsvl Apartments.							
01000391 OTHER REVENUE							
01000391 03910 SALE OF CITY PROPERTY	15,000.00	18,359.90	14,563.30	30,778.10	(15,778.10)	205.2%	*(1)
TOTAL OTHER REVENUE	15,000.00	18,359.90	14,563.30	30,778.10	(15,778.10)	205.2%	
*(1) \$1,667 - scrap metal, \$7,000 - grader, \$16,200 - old vac truck, \$4686 - scrap vehicles.							
01000392 INTERFUND TRANSFERS							
01000392 39202 FROM REFUSE FUND	74,750.00	70,000.00	69,300.00	74,750.00	0.00	100.0%	
01000392 39206 FROM WATER FUND	288,500.00	217,000.00	270,000.00	288,500.00	0.00	100.0%	
01000392 39208 FROM SEWER FUND	277,750.00	218,500.00	270,500.00	277,750.00	0.00	100.0%	
01000392 39230 FROM CAPITAL	0.00	0.00	0.00	4,418.13	(4,418.13)		*(1)
01000392 39235 FROM STREETS	0.00	30,000.00	0.00	0.00	0.00		
TOTAL INTERFUND TRANSFERS	641,000.00	535,500.00	609,800.00	645,418.13	(4,418.13)	100.7%	
*(1) This is an auditor journal entry amount reclassifying the revenue gained from closing fund 18 (Pool Project) & 19 (Comprehensive Plan) project accounts.							
01000396 BUDGET RESERVE							
01000396 03960 BUDGET RESERVE	0.00	0.00	0.00	0.00	0.00		
TOTAL OTHER REVENUE	0.00	0.00	0.00	0.00	0.00		
01400000 COUNCIL							
01400000 11100 ELECTED OFFICIALS SALARIES	6,600.00	4,707.30	5,699.59	6,599.58	0.42	100.0%	
01400000 19200 FICA	410.00	491.94	434.87	408.98	1.02	99.8%	
01400000 19300 MEDICARE	96.00	115.24	101.80	95.68	0.32	99.7%	
01400000 19600 HEALTH INSURANCE	0.00	5,141.25	2,583.78	0.00	0.00		
01400000 19601 HRA	0.00	0.00	0.00	0.00	0.00		
01400000 42000 DUES/SUBSCRIPTIONS	2,500.00	2,307.90	2,332.89	2,332.89	167.11	93.3%	*(1)
01400000 45001 ORDINANCE CODIFICATION	3,000.00	0.00	1,784.94	2,520.00	480.00	84.0%	
01400000 46000 TRAINING	500.00	1,154.44	0.00	0.00	500.00	0.0%	
01400000 47000 MISC EXPENSES	200.00	193.65	80.00	140.00	60.00	70.0%	
TOTAL COUNCIL	13,306.00	14,111.72	13,017.87	12,097.13	1,208.87	90.9%	
*(1) PLCM, PELRAS, & PSAB Dues paid at beginning of the year.							
01401000 MANAGER							
01401000 13000 SALARIES	107,999.00	95,594.74	101,990.04	112,999.84	(5,000.84)	104.6%	*(1)
01401000 19200 FICA	6,696.00	6,270.28	6,226.93	6,922.37	(226.37)	103.4%	*(1)
01401000 19300 MEDICARE	1,566.00	1,466.24	1,456.20	1,618.98	(52.98)	103.4%	*(1)
01401000 19400 UNEMPLOYMENT COMPENSATION	1,346.00	1,267.20	1,468.80	1,345.75	0.25	100.0%	*(2)
01401000 19500 WORKER'S COMPENSATION	335.00	173.00	135.00	220.40	114.60	65.8%	*(2)
01401000 19600 HEALTH INSURANCE	20,542.00	22,329.00	18,234.43	20,541.36	0.64	100.0%	
01401000 19601 HRA	2,500.00	0.00	2,549.47	1,572.18	927.82	62.9%	
01401000 19700 PENSION	2,080.00	2,080.00	1,755.27	2,080.00	0.00	100.0%	
01401000 19800 VISION INSURANCE	179.00	230.60	208.39	178.56	0.44	99.8%	
01401000 19801 DENTAL INSURANCE	995.00	1,104.72	1,009.98	995.04	(0.04)	100.0%	
01401000 19802 LIFE INSURANCE	428.00	432.00	432.56	476.27	(48.27)	111.3%	
01401000 19803 AD & D INSURANCE	119.00	120.00	120.10	133.00	(14.00)	111.8%	

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
01401000 19804 LTD INSURANCE	796.00	667.56	668.72	776.90	19.10	97.6%	
01401000 26000 MINOR EQUIPMENT	1,000.00	0.00	0.00	1,275.00	(275.00)	127.5%	
01401000 33000 TRANSPORTATION	1,000.00	190.36	1,070.31	342.72	657.28	34.3%	*(3)
01401000 46000 TRAINING	1,500.00	855.05	1,141.38	767.78	732.22	51.2%	*(4)
01401000 47000 MISC EXPENSES	40.00	63.06	40.00	0.00	40.00	0.0%	
TOTAL MANAGER	149,121.00	132,843.81	138,507.58	152,246.15	(3,125.15)	102.1%	
*(1) Overage: Manager's pension contribution \$3,375.06 and Asst to City Manager PTO buyback \$1,869.18. Starting in 2015 the pension amt has been budgeted.							
*(2) Annual costs.							
*(3) TCC, PELRAS Convention, Traffic Signal meeting. Increased line item budget to \$1,000 for 2014.							
*(4) PML Annual Risk Mgmt Conference, Fight Bligh Webinar, PSATS Police Department Seminar							
01402000 FINANCE							
01402000 13000 SALARIES	42,928.00	41,527.98	42,211.29	43,258.91	(330.91)	100.8%	***
01402000 18000 PREMIUM PAY	100.00	49.53	0.00	0.00	100.00	0.0%	
01402000 19200 FICA	2,785.00	2,079.01	2,590.78	2,647.34	137.66	95.1%	
01402000 19300 MEDICARE	651.00	486.17	605.93	619.14	31.86	95.1%	
01402000 19400 UNEMPLOYMENT COMPENSATION	756.00	633.60	734.40	672.88	83.12	89.0%	*(1)
01402000 19500 WORKER'S COMPENSATION	50.00	62.00	50.00	87.00	(37.00)	174.0%	*(1)
01402000 19600 HEALTH INSURANCE	10,717.00	10,552.01	12,169.60	10,717.20	(0.20)	100.0%	
01402000 19601 HRA	750.00	0.00	338.14	49.06	700.94	6.5%	
01402000 19700 PENSION	2,080.00	2,080.00	2,404.73	2,080.00	0.00	100.0%	
01402000 19800 VISION INSURANCE	54.00	54.00	71.69	54.00	0.00	100.0%	
01402000 19801 DENTAL INSURANCE	736.00	736.20	821.80	736.20	(0.20)	100.0%	
01402000 19802 LIFE INSURANCE	77.00	80.28	109.78	84.79	(7.79)	110.1%	
01402000 19803 AD & D INSURANCE	21.00	22.30	30.55	22.85	(1.85)	108.8%	
01402000 19804 LTD INSURANCE	0.00	0.00	46.03	0.00	0.00		
01402000 19805 LONGEVITY	1,900.00	1,700.00	1,800.00	1,900.00	0.00	100.0%	*(1)
01402000 23810 UNIFORMS CONTRACTED	50.00	0.00	0.00	50.00	0.00	100.0%	*(1)
01402000 26000 MINOR EQUIPMENT	0.00	0.00	599.98	0.00	0.00		
01402000 31100 AUDIT SERVICE	3,263.00	4,350.00	3,262.50	3,262.50	0.50	100.0%	*(1)
01402000 35000 INSURANCE/BONDING	200.00	200.00	200.00	200.00	0.00	100.0%	*(1)
01402000 42000 DUES/SUBSCRIPTIONS	55.00	50.00	55.00	75.00	(20.00)	136.4%	*(1)
01402000 46000 TRAINING	100.00	50.00	55.00	0.00	100.00	0.0%	*(1)
01402000 47000 MISC EXPENSES	0.00	0.00	40.00	0.00	0.00		
TOTAL FINANCE	67,273.00	64,713.08	68,197.20	66,516.87	756.13	98.9%	
*** Budgeted amounts assumed a 2% increase. A 3% increase was negotiated.							
*(1) Annual costs.							
01403000 TREASURER							
01403000 13000 SALARIES	44,428.00	43,701.02	44,199.10	44,717.17	(289.17)	100.7%	
01403000 18000 PREMIUM PAY	0.00	0.00	0.00	0.00	0.00		
01403000 19200 FICA	2,976.00	2,599.13	2,654.96	2,686.49	289.51	90.3%	
01403000 19300 MEDICARE	682.00	607.70	620.88	628.24	53.76	92.1%	
01403000 19400 UNEMPLOYMENT COMPENSATION	673.00	633.60	734.40	672.87	0.13	100.0%	*(1)
01403000 19500 WORKER'S COMPENSATION	35.00	43.00	35.00	58.74	(23.74)	167.8%	*(1)
01403000 19600 HEALTH INSURANCE	7,145.00	7,861.13	7,016.22	7,144.80	0.20	100.0%	
01403000 19601 HRA	1,000.00	0.00	1,495.61	1,464.12	(464.12)	146.4%	
01403000 19700 PENSION	2,080.00	2,080.00	2,080.00	2,080.00	0.00	100.0%	
01403000 19800 VISION INSURANCE	180.00	220.80	227.69	178.56	1.44	99.2%	
01403000 19801 DENTAL INSURANCE	255.00	283.46	281.10	255.36	(0.36)	100.1%	
01403000 19802 LIFE INSURANCE	111.00	110.16	112.50	114.66	(3.66)	103.3%	
01403000 19803 AD & D INSURANCE	31.00	30.60	31.25	31.85	(0.85)	102.7%	
01403000 19804 LTD INSURANCE	207.00	168.96	172.60	176.09	30.91	85.1%	
01403000 20000 MATERIALS & SUPPLIES	100.00	75.03	205.63	136.58	(36.58)	136.6%	
01403000 24000 COMPUTER SUPPLIES	250.00	215.89	215.89	237.02	12.98	94.8%	
01403000 26000 MINOR EQUIPMENT	250.00	0.00	0.00	292.95	(42.95)	117.2%	
01403000 31100 AUDIT SERVICE	3,100.00	3,800.00	3,150.00	3,150.00	(50.00)	101.6%	*(1)
01403000 32500 POSTAGE	3,600.00	3,520.42	3,380.00	3,327.36	272.64	92.4%	
01403000 33000 TRANSPORTATION	75.00	0.00	67.80	33.60	41.40	44.8%	
01403000 34200 PRINTING	1,200.00	1,093.71	1,843.63	798.46	401.54	66.5%	
01403000 35000 INSURANCE/BONDING	900.00	894.00	894.00	894.00	6.00	99.3%	*(1)
01403000 37000 EQUIPMENT MAINTENANCE	150.00	42.50	56.25	39.25	110.75	26.2%	
01403000 38000 EQUIPMENT LEASING	650.00	605.51	614.78	595.98	54.02	91.7%	
01403000 42000 DUES/SUBSCRIPTIONS	70.00	8.00	70.00	70.00	0.00	100.0%	
01403000 45000 CONTRACTED SERVICES	1,600.00	1,600.00	1,600.00	1,600.00	0.00	100.0%	*(1)
01403000 46000 TRAINING	200.00	0.00	0.00	0.00	200.00	0.0%	
01403000 47000 MISC EXPENSES	0.00	0.00	0.00	5.00	(5.00)		

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
TOTAL TREASURER *(1) Annual Costs	71,948.00	70,194.62	71,759.29	71,389.15	558.85	99.2%
01404000 LEGAL						
01404000 30000 RETAINER	2,250.00	3,000.00	2,250.00	2,250.00	0.00	100.0%
01404000 31400 LEGAL SERVICES	15,000.00	11,825.94	9,194.68	7,866.38	7,133.62	52.4%
01404000 35000 BONDING	100.00	100.00	100.00	100.00	0.00	100.0%
01404000 45000 CONTRACTED SERVICES	0.00	0.00	3,729.27	0.00	0.00	*(1)
TOTAL LEGAL *(1) 2013 Unexpected arbitration expenses (Police & AFSCME)	17,350.00	14,925.94	15,273.95	10,216.38	7,133.62	58.9%
01405000 CONTROLLER						
01405000 19200 FICA	222.00	241.56	246.00	250.92	(28.92)	113.0%
01405000 19300 MEDICARE	52.00	56.52	57.48	58.68	(6.68)	112.8%
01405000 19600 HEALTH INSURANCE	3,573.00	4,960.40	4,001.58	4,086.86	(513.86)	114.4% *(1)
01405000 19601 HRA	750.00	0.00	179.00	313.07	436.93	41.7%
01405000 35000 BONDING	100.00	100.00	100.00	100.00	0.00	100.0%
TOTAL CONTROLLER *(1) Includes Dental (Self Pay)	4,697.00	5,358.48	4,584.06	4,809.53	(112.53)	102.4%
01407000 INFORMATION TECHNOLOGY						
01407000 24000 COMPUTER SUPPLIES	1,900.00	1,671.64	1,015.87	516.75	1,383.25	27.2%
01407000 27100 IT/HARDWARE/SOFTWARE	1,000.00	1,319.96	232.50	4,060.50	(3,060.50)	406.1% *(1)
01407000 45200 CONTRACTED IT SERVICES	9,900.00	11,555.63	11,176.10	11,877.48	(1,977.48)	120.0% *(2)
TOTAL INFORMATION TECHNOLOGY *(1) Overage includes a new 48 port switch. The old hardware quit working. *(2) Overage includes new smart net contract for new switch and network repair charges resulting from the unreliable switch and excess room temperatures.	12,800.00	14,547.23	12,424.47	16,454.73	(3,654.73)	128.6%
01409000 CITY BUILDINGS/CENTRAL SERVICE						
01409000 20000 MATERIALS & SUPPLIES	4,000.00	3,186.40	3,924.21	3,682.78	317.22	92.1%
01409000 26000 MINOR EQUIPMENT	0.00	169.99	0.00	0.00	0.00	
01409000 32000 TELEPHONE EXPENSE	2,500.00	10,575.43	5,993.67	2,808.22	(308.22)	112.3%
01409000 32500 POSTAGE	2,000.00	1,962.31	1,310.47	1,570.97	429.03	78.5%
01409000 34000 ADVERTISING	3,500.00	3,029.71	2,135.85	2,995.09	504.91	85.6%
01409000 34200 FORMS PRINTING	1,000.00	506.03	831.87	997.23	2.77	99.7%
01409000 36100 ELECTRICITY	3,500.00	5,092.78	3,369.99	4,172.65	(672.65)	119.2%
01409000 36200 NATURAL GAS	2,500.00	0.00	2,128.59	2,928.03	(428.03)	117.1%
01409000 37000 EQUIPMENT MAINTENANCE	200.00	193.00	196.00	0.00	200.00	0.0%
01409000 37300 BUILDING MAINTENANCE	1,500.00	1,530.61	1,104.89	2,581.36	(1,081.36)	172.1% *(1)
01409000 38000 EQUIPMENT LEASING	6,200.00	6,404.18	7,078.20	6,395.12	(195.12)	103.1%
01409000 45000 CONTRACTED SERVICES	1,500.00	1,861.50	1,888.97	1,254.00	246.00	83.6%
01409000 47000 MISC EXPENSES - CDBG	300,000.00	0.00	0.00	300,000.00	0.00	*(2)
TOTAL CITY BUILDINGS/CENTRAL SERVICE *(1) Includes seamless gutters, grinder rental and water sealer for handicap ramp, manager's office renovations, and lighting replacement. *(2) CDBG is included in this line item for the financial statements - \$300,000	328,400.00	34,511.94	29,962.71	329,385.45	(985.45)	100.3%
01410000 POLICE						
01410000 13000 SALARIES	606,000.00	566,425.91	585,229.33	571,194.46	34,805.54	94.3% *(1)
01410000 18000 PREMIUM PAY	55,550.00	87,777.20	59,886.85	87,461.61	(31,911.61)	157.4% *(1)
01410000 19200 FICA	2,044.00	1,977.01	1,975.65	1,959.84	84.16	95.9%
01410000 19300 MEDICARE	9,750.00	9,960.85	9,552.63	9,821.25	(71.25)	100.7%
01410000 19400 UNEMPLOYMENT COMPENSATION	7,400.00	6,969.60	8,804.26	7,462.19	(62.19)	100.8% *(2)
01410000 19500 WORKER'S COMPENSATION	18,960.00	19,887.62	18,960.00	33,143.32	(14,183.32)	174.8% *(2) *
01410000 19600 HEALTH INSURANCE	102,707.00	119,866.50	99,109.49	97,273.60	5,433.40	94.7%
01410000 19601 HRA	10,500.00	0.00	9,859.43	10,082.49	417.51	96.0%
01410000 19602 RETIREE HEALTH INSURANCE	16,800.00	0.00	11,331.30	8,368.62	8,431.38	49.8% *(5)
01410000 19700 PENSION	310,592.00	311,489.00	315,783.00	310,592.00	0.00	100.0%
01410000 19710 NON-UNIFORM PENSION	2,080.00	0.00	0.00	2,080.00	0.00	100.0%
01410000 19800 VISION INSURANCE	982.00	1,201.10	1,251.04	944.88	37.12	96.2%
01410000 19801 DENTAL INSURANCE	4,733.00	5,343.11	5,223.02	4,525.74	207.26	95.6%
01410000 19802 LIFE INSURANCE	1,223.00	1,175.48	1,186.56	1,181.66	41.34	96.6%
01410000 19803 AD & D INSURANCE	340.00	322.47	329.60	311.87	28.13	91.7%
01410000 19804 LTD INSURANCE	4,453.00	3,675.62	3,909.05	3,939.30	513.70	88.5%
01410000 19805 LONGEVITY	33,112.00	29,665.85	32,466.81	33,241.11	(129.11)	100.4% *(2)
01410000 20000 MATERIALS & SUPPLIES	3,400.00	4,141.62	3,226.76	3,631.72	(231.72)	106.8%
01410000 22800 DOG POUND EXPENSE	25.00	25.00	25.00	25.00	0.00	100.0%

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
01410000 23100 VEHICLE FUEL	12,500.00	12,288.36	14,682.50	14,306.06	(1,806.06)	114.4%
01410000 23400 VEHICLE OIL & OTHER FLUIDS	500.00	0.00	465.00	0.00	500.00	0.0%
01410000 23800 UNIFORMS GENERAL	0.00	1,028.19	0.00	1,006.74	(1,006.74)	*(4)
01410000 23810 UNIFORMS CONTRACTED	7,000.00	5,874.20	5,497.35	3,736.87	3,263.13	53.4%
01410000 24200 PROTECTION SUPPLIES	1,700.00	1,419.52	0.00	0.00	1,700.00	0.0%
01410000 25000 CRUISER MAINTENANCE	2,500.00	2,793.47	2,452.17	4,499.55	(1,999.55)	180.0% *(6)
01410000 25100 TIRES & TUBES	3,000.00	2,669.28	2,334.00	2,651.68	348.32	88.4%
01410000 26000 MINOR EQUIPMENT	2,500.00	4,790.33	937.76	5,412.17	(2,912.17)	216.5% *(7)
01410000 31500 ANNUAL PHYSIACL EXAM	220.00	477.00	0.00	525.00	(305.00)	238.6%
01410000 32000 TELEPHONE EXPENSE	3,300.00	3,975.23	3,694.66	3,306.69	(6.69)	100.2%
01410000 32400 WIRELESS TELEPHONE EXPENSE	400.00	359.93	340.49	340.96	59.04	85.2%
01410000 32500 POSTAGE	600.00	547.03	501.17	726.77	(126.77)	121.1%
01410000 32700 RADIO MAINTENANCE	1,000.00	290.35	441.05	208.00	792.00	20.8%
01410000 36100 ELECTRICITY	4,500.00	5,896.93	4,238.80	4,214.10	285.90	93.6%
01410000 36200 NATURAL GAS	2,200.00	0.00	1,810.29	2,073.14	126.86	94.2%
01410000 37000 EQUIPMENT MAINTENANCE	500.00	611.47	294.90	337.55	162.45	67.5%
01410000 37300 BUILDING MAINTENANCE	750.00	253.39	346.52	710.97	39.03	94.8%
01410000 37410 PARKING METER MAINTENANCE	2,000.00	1,154.60	2,038.18	2,988.87	(988.87)	149.4% *(5)
01410000 38000 EQUIPMENT LEASING	900.00	783.10	822.61	813.30	86.70	90.4%
01410000 40000 DRUG INVESTIGATION	500.00	0.00	0.00	0.00	500.00	0.0%
01410000 42000 DUES/SUBSCRIPTIONS	160.00	125.00	160.00	160.00	0.00	100.0% *(2)
01410000 45000 CONTRACTED SERVICES	5,800.00	4,718.50	5,473.85	5,553.00	247.00	95.7%
01410000 46000 TRAINING	2,400.00	1,709.39	108.35	603.62	1,796.38	25.2%
01410000 47001 DRUG & ALCOHOL TESTING	0.00	0.00	0.00	240.00	(240.00)	
TOTAL POLICE	1,245,581.00	1,221,669.21	1,214,749.43	1,241,655.70	3,925.30	99.7%
*(1) Due to officer out on Worker's Compensation. *(2) Annual costs. *(3) Premium estimate not received until after budget was completed. *(4) Duty Gear and Uniforms for New Officer. *(5) Less due to passing of Jim Armatas. *(6) Since 2009 the City has spent over \$4,000 on Police Charger 7 and over \$3,000 on Charger 8 maintenance. *(7) Over by ammunition purchase that was not budgeted.						
01411000 FIRE						
01411000 13000 SALARIES	396,325.00	413,604.16	412,071.22	392,287.29	4,037.71	99.0%
01411000 15100 FIREMAN ACCIDENT INSURANCE	1,397.00	1,397.00	1,433.00	1,433.00	(36.00)	102.6% *(1)
01411000 18000 PREMIUM PAY	13,000.00	17,834.74	12,936.53	11,430.63	1,569.37	87.9%
01411000 19200 FICA	1,437.00	5,365.41	5,223.99	0.00	1,437.00	0.0%
01411000 19300 MEDICARE	5,636.00	5,365.41	5,223.99	5,563.89	72.11	98.7%
01411000 19400 UNEMPLOYMENT COMPENSATION	6,458.00	6,438.06	7,921.43	6,089.66	368.34	94.3% *(1)
01411000 19500 WORKER'S COMPENSATION	31,438.00	12,379.00	31,438.00	44,240.33	(12,802.33)	140.7% *(1) (
01411000 19600 HEALTH INSURANCE	77,699.00	90,281.56	77,823.89	70,554.96	7,144.04	90.8%
01411000 19601 HRA	8,000.00	0.00	5,537.78	7,698.36	301.64	96.2%
01411000 19602 RETIREE HEALTH INSURANCE	1,800.00	0.00	7,616.59	1,500.00	300.00	83.3%
01411000 19700 PENSION	155,155.00	162,191.00	163,419.00	155,155.00	0.00	100.0% *(1)
01411000 19800 VISION INSURANCE	892.00	864.70	1,063.52	714.24	177.76	80.1%
01411000 19801 DENTAL INSURANCE	3,868.00	3,937.38	4,008.15	3,240.48	627.52	83.8%
01411000 19802 LIFE INSURANCE	900.00	916.14	898.24	817.20	82.80	90.8%
01411000 19803 AD & D INSURANCE	54.00	54.00	33.01	0.00	54.00	0.0%
01411000 19804 LTD INSURANCE	300.00	298.56	183.02	0.00	300.00	0.0%
01411000 20000 MATERIALS & SUPPLIES	800.00	779.81	626.41	814.95	(14.95)	101.9%
01411000 23100 VEHICLE FUEL	2,000.00	2,279.11	3,275.41	3,527.05	(1,527.05)	176.4%
01411000 23400 VEHICLE OILS & OTHER FLUIDS	400.00	0.00	38.70	267.81	132.19	67.0%
01411000 23810 UNIFORMS	2,750.00	2,103.94	1,708.48	2,716.95	33.05	98.8%
01411000 25100 TIRES & TUBES	2,000.00	1,400.00	0.00	2,100.00	(100.00)	105.0%
01411000 26000 MINOR EQUIPMENT	4,500.00	2,559.23	17,205.64	10,112.06	(5,612.06)	224.7% *(3)
01411000 31500 ANNUAL PHYSICAL EXAM	0.00	572.00	574.97	0.00	0.00	
01411000 32000 TELEPHONE EXPENSE	600.00	466.66	735.17	707.60	(107.60)	117.9%
01411000 32400 WIRELESS TELEPHONE EXPENSE	350.00	382.47	340.49	389.01	(39.01)	111.1%
01411000 32500 POSTAGE	10.00	1.70	52.44	23.18	(13.18)	231.8%
01411000 32700 RADIO MAINTENANCE	1,000.00	313.40	194.26	420.00	580.00	42.0%
01411000 36100 ELECTRICITY	2,500.00	4,508.38	2,541.28	2,221.56	278.44	88.9%
01411000 36200 NATURAL GAS	3,500.00	0.00	2,873.31	3,458.12	41.88	98.8%
01411000 37000 EQUIPMENT MAINTENANCE	5,000.00	1,902.04	8,050.81	3,391.98	1,608.02	67.8%
01411000 37300 BUILDING MAINTENANCE	1,500.00	2,081.43	3,012.62	12,273.38	(10,773.38)	818.2% *(4)
01411000 37430 EQUIPMENT TESTING	1,500.00	0.00	1,034.00	1,214.30	285.70	81.0%
01411000 38000 EQUIPMENT LEASING	550.00	500.82	480.40	488.50	61.50	88.8%
01411000 45000 CONTRACTED SERVICES	500.00	800.48	166.50	720.00	(220.00)	144.0% *(5)
01411000 46000 TRAINING	1,000.00	556.21	1,720.00	1,084.11	(84.11)	108.4% *(6)

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
01411000 47001 DRUG & ALCOHOL TESTING	0.00	0.00	45.00	41.00	(41.00)	
TOTAL FIRE	734,819.00	742,134.80	781,507.25	746,696.60	(11,877.60)	101.6%
*(1) Annual costs. *(2) Increased cost due to Cancer Presumption Law as well as premiums coming in after budget was finalized. *(3) Turn out gear, pike poles, landing zone kit, traffic cones, robopak, hose, kevlar gloves, nozzle, etc. purchased with grant \$. *(4) New garage doors and openers purchased with fire act grant. *(5) Fire Programs support & upgrade service. *(6) Emergency vehicle, survival, structure burn, civil service testing.						
01413000 BUILDING INSPECTOR						
01413000 13000 SALARIES	41,477.00	39,858.41	40,645.77	41,857.80	(380.80)	100.9% ***
01413000 18000 PREMIUM PAY	1,000.00	517.62	527.88	589.10	410.90	58.9%
01413000 19200 FICA	2,827.00	2,637.40	2,689.03	2,759.28	67.72	97.6%
01413000 19300 MEDICARE	661.00	616.78	628.82	645.30	15.70	97.6%
01413000 19400 UNEMPLOYMENT COMPENSATION	756.00	633.60	734.40	672.88	83.12	89.0% *(1)
01413000 19500 WORKER'S COMPENSATION	133.00	147.00	133.00	202.30	(69.30)	152.1% *(1)
01413000 19600 HEALTH INSURANCE	9,824.00	11,997.27	10,085.37	9,824.16	(0.16)	100.0%
01413000 19601 HRA	1,500.00	0.00	1,491.23	830.39	669.61	55.4%
01413000 19700 PENSION	2,080.00	2,080.00	2,080.00	2,080.00	0.00	100.0% *(1)
01413000 19800 VISION INSURANCE	54.00	54.00	54.00	54.00	0.00	100.0%
01413000 19801 DENTAL INSURANCE	736.00	736.20	736.20	736.20	(0.20)	100.0%
01413000 19802 LIFE INSURANCE	90.00	92.88	95.22	99.72	(9.72)	110.8%
01413000 19803 AD & D INSURANCE	25.00	25.80	26.45	27.70	(2.70)	110.8%
01413000 19805 LONGEVITY	3,120.00	3,120.00	3,120.00	3,120.00	0.00	100.0% *(1)
01413000 20000 MATERIALS & SUPPLIES	500.00	559.76	(1.70)	44.53	455.47	8.9%
01413000 23100 VEHICLE FUEL	550.00	604.88	407.53	392.40	157.60	71.3%
01413000 23810 UNIFORMS CONTRACTED	100.00	61.51	84.97	92.95	7.05	93.0% *(1)
01413000 26000 MINOR EQUIPMENT	200.00	98.88	0.00	0.00	200.00	0.0%
01413000 31400 LEGAL SERVICES	250.00	418.00	231.00	572.00	(322.00)	228.8%
01413000 33000 TRANSPORTATION	0.00	32.75	0.00	0.00	0.00	
01413000 35000 BONDING	100.00	100.00	100.00	100.00	0.00	100.0% *(1)
01413000 37000 EQUIPMENT MAINTENANCE	0.00	0.00	218.27	371.04	(371.04)	*(2)
01413000 41000 COURT REPORTER FEES	300.00	2.50	275.00	121.25	178.75	40.4%
01413000 42000 DUES/SUBSCRIPTIONS	125.00	125.00	125.00	0.00	125.00	0.0% *(1)
01413000 45000 CONTRACTED SERVICES	1,500.00	945.00	500.00	430.00	1,070.00	28.7%
01413000 46000 TRAINING	75.00	0.00	0.00	0.00	75.00	0.0%
01413000 47001 DRUG & ALCOHOL TESTING	30.00	0.00	0.00	98.70	(68.70)	329.0%
TOTAL BUILDING INSPECTOR	68,013.00	65,465.24	64,987.44	65,721.70	2,291.30	96.6%
*** Budgeted amounts assumed a 2% increase. A 3% increase was negotiated. *(1) Annual Costs. *(2) Unexpected vehicle repair expenses - struts & stabilizer.						
01414000 PLANNING/ZONING						
01414000 20000 MATERIALS & SUPPLIES	100.00	0.00	0.00	0.00	100.00	0.0%
01414000 31400 LEGAL SERVICES	225.00	55.00	99.00	2,569.21	(2,344.21)	##### *(1)
TOTAL PLANNING/ZONING	325.00	55.00	99.00	2,569.21	(2,244.21)	790.5%
*(1) Bromley hearing & appeal.						
01415000 CIVIL DEFENSE						
01415000 13000 SALARIES	7,000.00	6,920.20	6,695.47	6,224.22	775.78	88.9%
01413000 19200 FICA	434.00	429.08	381.66	385.90	48.10	88.9%
01413000 19300 MEDICARE	51.00	100.40	89.30	90.30	(39.30)	177.1%
01413000 19400 UNEMPLOYMENT COMPENSATION	605.00	508.49	571.57	514.79	90.21	85.1%
01413000 19500 WORKER'S COMPENSATION	225.00	224.38	0.00	0.00	225.00	0.0%
TOTAL CIVIL DEFENSE	8,315.00	8,182.55	7,738.00	7,215.21	1,099.79	86.8% *(1)
*(1) Expenses occur from January - May and September - December. City receives 1/2 reimbursement from TASD.						
01421000 HEALTH INSPECTOR						
01421000 45000 CONTRACTED SERVICES	2,100.00	1,866.38	1,928.30	1,984.76	115.24	94.5% *(1)
TOTAL HEALTH INSPECTOR	2,100.00	1,866.38	1,928.30	1,984.76	115.24	94.5%
*(1) 41 Inspections, 10 Re-Inspections + mileage.						
01430000 PUBLIC WORKS						
01430000 13000 SALARIES	391,725.00	243,773.50	354,821.79	355,208.15	36,516.85	90.7% *(1)
01430000 18000 PREMIUM PAY	5,000.00	1,128.45	8,905.68	10,284.12	(5,284.12)	205.7% *(4)

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
01430000 19200 FICA	25,557.00	15,592.33	22,877.81	23,460.65	2,096.35	91.8%
01430000 19300 MEDICARE	5,977.00	3,635.64	5,402.03	5,486.82	490.18	91.8%
01430000 19400 UNEMPLOYMENT COMPENSATION	6,729.00	4,118.40	7,062.20	6,086.64	642.36	90.5% ^{*(2)}
01430000 19500 WORKER'S COMPENSATION	11,781.00	7,705.00	11,781.00	19,374.90	(7,593.90)	164.5% ^{*(2)}
01430000 19600 HEALTH INSURANCE	78,593.00	51,945.08	64,343.37	67,502.78	11,090.22	85.9%
01430000 19601 HRA	7,000.00	0.00	6,625.14	6,679.74	320.26	95.4%
01430000 19700 PENSION	20,800.00	12,680.00	18,720.00	17,951.64	2,848.36	86.3%
01430000 19800 VISION INSURANCE	589.00	422.00	554.04	521.28	67.72	88.5%
01430000 19801 DENTAL INSURANCE	6,768.00	4,190.77	6,152.85	6,017.28	750.72	88.9%
01430000 19802 LIFE INSURANCE	842.00	666.09	937.98	926.04	(84.04)	110.0%
01430000 19803 AD & D INSURANCE	234.00	185.02	260.55	257.22	(23.22)	109.9%
01430000 19804 LTD INSURANCE	384.00	304.44	320.95	333.46	50.54	86.8%
01430000 19805 LONGEVITY	15,500.00	11,200.00	14,740.00	15,400.00	100.00	99.4% ^{*(2)}
01430000 20000 MATERIALS & SUPPLIES	6,000.00	3,217.02	2,681.26	2,804.98	3,195.02	46.7%
01430000 23100 VEHICLE FUEL	19,000.00	18,982.83	19,339.65	22,316.27	(3,316.27)	117.5%
01430000 23400 VEHICLE OILS & OTHER FLUIDS	3,000.00	0.00	1,839.53	2,349.66	650.34	78.3%
01430000 23810 UNIFORMS CONTRACTED	3,500.00	3,330.25	2,908.52	2,611.69	888.31	74.6% ^{*(2)}
01430000 25100 TIRES & TUBES	3,500.00	3,418.00	1,992.78	2,478.64	1,021.36	70.8%
01430000 26000 MINOR EQUIPMENT	1,500.00	1,319.71	954.01	452.41	1,047.59	30.2%
01430000 26100 SAFETY EQUIPMENT	1,000.00	312.57	1,237.38	583.67	416.33	58.4%
01430000 32000 TELEPHONE EXPENSE	1,000.00	0.00	1,180.39	1,480.01	(480.01)	148.0% ^{*(3)}
01430000 32400 WIRELESS TELEPHONE EXPENSE	700.00	729.81	682.41	681.89	18.11	97.4%
01430000 32700 RADIO MAINTENANCE	750.00	6,363.00	532.00	23.50	726.50	3.1%
01430000 33000 TRANSPORTATION	100.00	0.00	65.54	0.00	100.00	0.0%
01430000 36100 ELECTRICITY	5,900.00	11,618.16	4,750.26	4,145.96	1,754.04	70.3%
01430000 36200 NATURAL GAS	11,000.00	0.00	9,276.41	11,601.06	(601.06)	105.5%
01430000 37300 BUILDING MAINTENANCE	3,000.00	1,404.65	1,525.75	1,547.25	1,452.75	51.6%
01430000 38000 EQUIPMENT LEASING	3,000.00	2,494.12	3,195.76	3,635.54	(635.54)	121.2%
01430000 38400 RENTALS	100.00	0.00	0.00	0.00	100.00	0.0%
01430000 45000 CONTRACTED SERVICES	1,500.00	1,044.58	1,207.74	963.32	536.68	64.2%
01430000 46000 TRAINING	500.00	23.28	0.00	0.00	500.00	0.0%
01430000 47001 DRUG & ALCOHOL TESTING	200.00	0.00	187.40	505.50	(305.50)	252.8%
TOTAL PUBLIC WORKS	642,729.00	411,804.70	577,062.18	593,672.07	49,056.93	92.4%
^{*(1)} 1 employee off on Worker's Compensation.						
^{*(2)} Annual Costs.						
^{*(3)} In prior years this fee was paid out of the Central Services line item (01409)						
^{*(4)} Paving & snow removal.						
01431000 STREET CLEANING						
01431000 20000 MATERIALS & SUPPLIES	3,000.00	0.00	695.10	4,323.79	(1,323.79)	144.1%
01431000 37000 EQUIPMENT MAINTENANCE	1,600.00	0.00	1,339.97	2,450.87	(850.87)	153.2% ^{*(1)}
01431000 47140 SMALL BORROWING PRINCIPLE	0.00	24,033.86	24,034.86	0.00	0.00	
TOTAL STREET CLEANING	4,600.00	24,033.86	26,069.93	6,774.66	(2,174.66)	147.3%
^{*(1)} Aside from lightbulbs, clamps, and maintenance filters expenses were mostly from pillow bearings and mound gate welding on Truck #5.						
01432000 SNOW REMOVAL						
01432000 20000 MATERIALS & SUPPLIES	48,500.00	1,091.88	51,542.95	51,653.17	(3,153.17)	106.5% ^{*(1)}
01432000 45000 CONTRACTED SERVICES	1,000.00	2,662.20	0.00	960.00	40.00	96.0%
TOTAL SNOW REMOVAL	49,500.00	3,754.08	51,542.95	52,613.17	(3,113.17)	106.3%
^{*(1)} Salt, anti-skid, plow show brace and hydraulic lift cylinder boring for Truck #19.						
SALT PURCHASE HISTORY	YEAR	AMOUNT				
	2002	21,604.08				
	2003	51,087.34				
	2004	27,335.27				
	2005	43,217.58				
	2006	17,290.53				
	2007	31,753.21				
	2008	38,324.91				
	2009	27,426.65				
	2010	49,691.19				
	2011	32,174.85				
	2013	42,690.85				
	2014	44,507.08				
		427,103.54				

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
01433000 STREET SIGNS & MARKINGS						
01433000 20000 MATERIALS & SUPPLIES	4,000.00	2,393.53	482.99	608.72	3,391.28	15.2%
01433000 27000 TRAFFIC SIGNS	5,000.00	0.00	0.00	1,745.84	3,254.16	34.9%
01433000 36100 ELECTRICITY	4,500.00	0.00	4,294.27	4,148.69	351.31	92.2%
01433000 37600 TRAFFIC SIGNAL MAINTENANCE	12,500.00	0.00	1,933.76	7,009.09	5,490.91	56.1% *(1)
TOTAL STREET SIGNS & MARKINGS	26,000.00	2,393.53	6,711.02	13,512.34	12,487.66	52.0%
*(1) Costs down significantly with new lights downtown.						
01434000 STREET LIGHTING						
01434000 36010 PARK LIGHTING	2,750.00	2,291.87	2,456.37	2,447.87	302.13	89.0%
01434000 36100 ELECTRICITY	70,000.00	0.00	66,534.65	56,804.88	13,195.12	81.1%
01434000 37100 REPAIRS/MAINTENANCE	0.00	0.00	0.00	2,663.96	(2,663.96)	*(1)
TOTAL STREET LIGHTING	72,750.00	2,291.87	68,991.02	61,916.71	10,833.29	85.1%
*(1) City Manager worked with vendor to have repair/labor fees covered. The original lights were found to be defective and the issue has been corrected.						
01435000 SIDEWALKS/CROSSWALKS						
01435000 20000 MATERIALS & SUPPLIES	4,800.00	4,474.52	4,561.35	773.38	4,026.62	16.1%
TOTAL SIDEWALKS/CROSSWALKS	4,800.00	4,474.52	4,561.35	773.38	4,026.62	16.1%
01437000 MACHINERY REPAIR						
01437000 37000 EQUIPMENT MAINTENANCE	15,000.00	13,007.57	13,150.00	20,114.23	(5,114.23)	134.1% *(1)
01437000 45000 CONTRACTED SERVICES	200.00	0.00	0.00	0.00	200.00	0.0%
TOTAL MACHINERY REPAIR	15,200.00	13,007.57	13,150.00	20,114.23	(4,914.23)	132.3%
*(1) Overage is for replacing fuel injectors on Truck 4 - \$3,851 and Flywheel for Truck 19.						
01438000 STREET MAINTENANCE						
01438000 20000 MATERIALS & SUPPLIES	24,000.00	3,850.81	11,300.36	16,807.88	7,192.12	70.0%
01438000 45000 CONTRACTED SERVICES	33,000.00	187,120.91	25,888.03	23,862.39	9,137.61	72.3% *(1)
TOTAL STREET MAINTENANCE	57,000.00	190,971.72	37,188.39	40,670.27	16,329.73	71.4%
*(1) Paving Program bulk paid from the Liquid Fuels Fund.						
01439000 STREETS & BRIDGES						
01439000 20000 MATERIALS & SUPPLIES	0.00	0.00	0.00	310.50	(310.50)	*(1)
01439000 45000 CONTRACTED SERVICES	1,200.00	480.50	994.06	1,045.19	154.81	87.1%
TOTAL STREETS & BRIDGES	1,200.00	480.50	994.06	1,355.69	(155.69)	113.0%
*(1) Concrete.						
01450000 PARKS & RECREATION						
01450000 13000 SALARIES	36,173.00	14,757.92	15,824.16	36,493.12	(320.12)	100.9% ***
01430000 18000 PREMIUM PAY	750.00	401.34	0.00	198.02	551.98	26.4%
01430000 19200 FICA	2,289.00	911.98	955.96	2,153.85	135.15	94.1%
01430000 19300 MEDICARE	535.00	224.40	223.56	503.76	31.24	94.2%
01430000 19400 UNEMPLOYMENT COMPENSATION	756.00	995.72	372.40	710.54	45.46	94.0%
01430000 19500 WORKER'S COMPENSATION	661.00	1,889.50	661.00	3,936.71	(3,275.71)	595.6% *(2)
01430000 19600 HEALTH INSURANCE	10,717.00	6,007.61	5,271.05	10,727.84	(10.84)	100.1%
01430000 19601 HRA	1,500.00	0.00	43.13	1,098.21	401.79	73.2%
01430000 19700 PENSION	2,080.00	200.00	840.00	2,080.00	0.00	100.0%
01430000 19800 VISION INSURANCE	54.00	27.00	22.50	54.00	0.00	100.0%
01430000 19801 DENTAL INSURANCE	736.00	368.15	306.75	736.20	(0.20)	100.0%
01430000 19802 LIFE INSURANCE	78.00	38.79	22.68	71.28	6.72	91.4%
01430000 19803 AD & D INSURANCE	22.00	10.78	6.30	19.80	2.20	90.0%
01450000 20000 MATERIALS & SUPPLIES	5,000.00	2,454.98	3,725.23	3,502.03	1,497.97	70.0%
01450000 23100 VEHICLE FUEL	3,000.00	2,762.21	1,976.08	2,787.58	212.42	92.9%
01450000 23400 VEHICLE OILS & OTHER FLUIDS	250.00	2,762.21	1,976.08	0.00	250.00	0.0%
01450000 23810 UNIFORMS CONTRACTED	300.00	110.03	769.95	353.05	(53.05)	117.7%
01450000 26000 MINOR EQUIPMENT	3,000.00	750.00	2,349.96	1,033.30	1,966.70	34.4%
01450000 31500 ANNUAL PHYSICAL EXAM	0.00	0.00	110.00	0.00	0.00	
01450000 32400 WIRELESS TELEPHONE	400.00	0.00	257.01	376.57	23.43	94.1%
01450000 37000 EQUIPMENT MAINTENANCE	2,750.00	3,106.08	2,164.44	3,795.67	(1,045.67)	138.0% *(3)
01450000 37100 LIGHTING REPAIR & MAINTENANCE	2,865.00	3,106.08	2,164.44	1,817.55	1,047.45	63.4%
01450000 37200 POOL MAINTENANCE & MATERIALS	6,553.00	0.00	4,338.50	5,446.96	1,106.04	83.1%
01450000 37300 BUILDING MAINTENANCE	8,000.00	2,034.90	3,407.76	8,660.96	(660.96)	
01450000 42000 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	70.00	(70.00)	

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
01450000 45000 CONTRACTED SERVICES	1,500.00	1,201.95	585.69	1,425.24	74.76	95.0%
01450000 46000 TRAINING	1,000.00	0.00	45.00	148.73	851.27	14.9%
01450000 47001 DRUG & ALCOHOL TESTING	30.00	0.00	45.00	107.00	(77.00)	356.7%
TOTAL PARKS & RECREATION	90,999.00	44,121.63	48,464.63	88,307.97	2,691.03	97.0%
*** Budgeted amounts assumed a 2% increase. A 3% increase was negotiated.						
*(1) Worker's Compensation numbers were budgeted for a part-time employee as well as premiums came in after budget was finalized.						
*(2) Initial uniform issue as per AFSCME contract.						
*(3) Mostly mower and Truck 6 repairs. New mower budgeted for 2015.						
01452000 RECREATION SERVICES						
01452000 50000 CONTRIBUTION	25,000.00	25,000.00	12,500.00	25,000.00	0.00	100.0%
01452000 50010 TASD CONTRIBUTION	0.00	14,329.34	7,421.49	0.00	0.00	
TOTAL RECREATION SERVICES	25,000.00	39,329.34	19,921.49	25,000.00	0.00	100.0%
01453000 CRAWFORD COUNTY CONTRIBUTION						
01453000 50000 CONTRIBUTION	0.00	28,271.91	0.00	0.00	0.00	
TOTAL CRAWFORD COUNTY CONTRIBUTION	0.00	28,271.91	0.00	0.00	0.00	
01455000 SHADE TREE COMMISSION						
01455000 45000 CONTRACTED SERVICES - EMERG REMOV	2,000.00	2,635.00	2,000.00	1,500.00	500.00	75.0%
01455000 50000 CONTRIBUTION	10,000.00	8,675.00	10,000.00	10,000.00	0.00	100.0%
TOTAL SHADE TREE COMMISSION	12,000.00	11,310.00	12,000.00	11,500.00	500.00	95.8%
01456000 LIBRARY						
01456000 50000 CONTRIBUTION	5,000.00	5,000.00	5,000.00	5,000.00	0.00	100.0%
01456000 50020 CONTRIBUTION-READ PROGRAM	400.00	400.00	400.00	400.00	0.00	100.0%
TOTAL LIBRARY	5,400.00	5,400.00	5,400.00	5,400.00	0.00	100.0%
01465000 ECONOMIC DEVELOPMENT						
01465000 50000 CONTRIBUTION - AIRPORT	0.00	2,000.00	0.00	0.00	0.00	*(1)
TOTAL ECONOMIC DEVELOPMENT	0.00	2,000.00	0.00	0.00	0.00	
*(1) Moved to Capital.						
01472000 DEBT RETIREMENT						
01472000 47140 SMALL BORROWING PRINCIPAL	0.00	1,522.04	0.00	0.00	0.00	*(1)
01472000 47240 SMALL BORROWING INTEREST	0.00	7.61	0.00	0.00	0.00	
TOTAL DEBT RETIREMENT	0.00	1,529.65	0.00	0.00	0.00	
*(1) There is no general fund debt.						
01481000 INTERGOVERNMENTAL EXPENDITURE						
01481000 53000 GOVERNMENT SUBSIDY	1,175.00	1,175.00	1,175.00	1,175.00	0.00	100.0%
TOTAL INTERGOVERNMENTAL EXPENDITURE	1,175.00	1,175.00	1,175.00	1,175.00	0.00	100.0%
01482000 RETIREMENT/EMPLOYEE BUYBACK						
01482000 17800 RETIREMENT BUYBACK	10,000.00	20,078.95	0.00	10,349.02	(349.02)	103.5%
TOTAL INTERGOVERNMENTAL EXPENDITURE	10,000.00	20,078.95	0.00	10,349.02	(349.02)	103.5%
01483000 ADMINISTRATIVE FEES						
01483000 19701 PENSION ADMINISTRATION FEES	5,000.00	6,897.79	3,835.68	1,114.83	3,885.17	22.3% *(1)
01483000 19702 HEALTH INSURANCE FEES	1,500.00	0.00	1,063.73	1,575.18	(75.18)	105.0%
01483000 19703 BANK SERVICE CHARGES	750.00	0.00	927.74	852.24	(102.24)	113.6% *(2)
TOTAL ADMINISTRATIVE FEES	7,250.00	6,897.79	5,827.15	3,542.25	3,707.75	48.9%
*(1) Significant decrease in fees since the City changed Non-Uniform Pension providers.						
*(2) Includes fees for Tax Revolving, General Fund, Payroll, and HRA checking accounts.						
01486000 INSURANCE						
01486000 35100 UMBRELLA/LIABILITY	17,000.00	19,157.00	16,872.00	12,399.00	4,601.00	72.9% *(1)
01486000 35200 FLEET INSURANCE	5,000.00	4,442.00	4,823.00	3,827.00	1,173.00	76.5% *(1)
01486000 35400 PUBLIC OFFICIAL LIABILITY	2,200.00	2,642.00	2,192.00	1,661.00	539.00	75.5% *(1)
01486000 35600 APPRAISAL	700.00	591.00	608.33	235.00	465.00	33.6%

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
01486000 35700 LAW ENFORCEMENT LIABILITY	12,000.00	15,176.00	11,902.00	7,940.00	4,060.00	66.2% ^{*(1)}
01486000 35900 HEART/LUNG INSURANCE	19,250.00	12,097.00	19,121.00	11,782.00	7,468.00	61.2% ^{*(1)}
TOTAL INSURANCE	56,150.00	54,105.00	55,518.33	37,844.00	18,306.00	67.4%
^{*(1)} Rates not received from Penn Prime until December.						
01492000 INTERFUND TRANSFERS						
01492000 49230 TO CAPITAL FUND	0.00	30,000.00	40,000.00	0.00	0.00	
TOTAL INTERFUND TRANSFERS	0.00	30,000.00	40,000.00	0.00	0.00	
01499000 CONTINGENCY						
01499000 49900 CONTINGENCY RESERVE	14,496.00	16,091.12	40,011.63	15,292.85	(796.85)	105.5%
TOTAL CONTINGENCY	14,496.00	16,091.12	40,011.63	15,292.85	(796.85)	105.5%
GENERAL FUND - TOTAL REVENUES	3,820,297	3,458,955	3,508,115	3,834,043	-13,746	100.4%
GENERAL FUND - TOTAL EXPENSES	3,820,297	3,304,103	3,439,326	3,718,772	101,525	97.3%

End of Year Fund Balance 154,852 68,789 115,271

* We need approximately \$300,000 to make it through the 1st Quarter of each year without the need for a Tax Anticipation Note (TAN) or interfund borrowing which is supported under the recent Third Class City Code rewrite.

02 REFUSE

02000341 INTEREST INCOME						
02000341 03410 INTEREST INCOME	175.00	195.45	176.30	213.33	(38.33)	121.9%
TOTAL INTEREST INCOME	175.00	195.45	176.30	213.33	(38.33)	121.9%
02000354 STATE GRANT						
02000354 03541 STATE OPERATING GRANT	5,000.00	3,189.00	5,873.00	5,934.00	(934.00)	118.7%
TOTAL STATE GRANT	5,000.00	3,189.00	5,873.00	5,934.00	(934.00)	118.7%
02000365 REFUSE COLLECTION (FROM CUSTOMERS)						
02000365 03650 REFUSE REVENUE	393,000.00	391,790.43	393,467.68	384,086.18	8,913.82	97.7%
TOTAL REFUSE COLLECTION	393,000.00	391,790.43	393,467.68	384,086.18	8,913.82	97.7%
02000380 MISCELLANEOUS REVENUE						
02000380 03800 MISCELLANEOUS REVENUE	200.00	217.83	210.00	200.00	0.00	100.0%
TOTAL MISCELLANEOUS REVENUE	200.00	217.83	210.00	200.00	0.00	100.0%
02427000 REFUSE COLLECTION (CONTRACT)						
02427000 30000 RETAINER	2,250.00	0.00	2,250.00	2,250.00	0.00	100.0%
02427000 31100 AUDIT SERVICE	3,263.00	0.00	3,262.50	3,262.50	0.50	100.0%
02427000 32500 POSTAGE	5,000.00	4,445.87	4,067.34	4,256.09	743.91	85.1%
02427000 34200 PRINTING	800.00	602.48	783.48	856.99	(56.99)	107.1%
02427000 38000 EQUIPMENT LEASING	400.00	0.00	352.85	394.20	5.80	98.6% ^{*(1)}
02427000 45000 CONTRACTED SERVICES	298,500.00	293,782.81	288,027.17	287,163.59	11,336.41	96.2%
TOTAL REFUSE COLLECTION	310,213.00	298,831.16	298,743.34	298,183.37	12,029.63	96.1%
^{*(1)} Added 1/3 split (Water/Sewer/Refuse) for mailing system and copies.						
02483000 ADMINISTRATIVE FEES						
02483000 19703 BANK SVC CHARGES	50.00	0.00	73.30	72.64	(22.64)	145.3%
TOTAL ADMINISTRATIVE FEES	50.00	0.00	73.30	72.64	(22.64)	145.3%
02492000 INTERFUND TRANSFERS						
02492000 49201 TO GENERAL FUND	74,750.00	70,000.00	69,300.00	74,750.00	0.00	100.0%
TOTAL INTERFUND TRANSFERS	74,750.00	70,000.00	69,300.00	74,750.00	0.00	100.0%

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
02499000 CONTINGENCY						
02499000 49900 CONTINGENCY RESERVE	13,362.00	117.18	326.00	446.68	12,915.32	3.3%
TOTAL CONTINGENCY	13,362.00	117.18	326.00	446.68	12,915.32	3.3%
REFUSE FUND - TOTAL REVENUES	398,375	395,393	399,727	390,434	7,941	98.0%
REFUSE FUND - TOTAL EXPENSES	398,375	368,948	368,443	373,453	24,922	93.7%

End of Year Fund Balance 26,444 31,284 16,981

* A contracted rate increase of \$.41 per unit started 1/1/2015. We will be able to use Fund Balance to absorb that increase and avoid passing it on to our residents. There will be a 2016 Budget decision to make in November. Expenses are approximately \$30,000/month.

06 WATER

06000341 INTEREST INCOME						
06000341 03410 INTEREST INCOME	700.00	797.47	574.88	590.96	109.04	84.4%
TOTAL INTEREST INCOME	700.00	797.47	574.88	590.96	109.04	84.4%
06000355 STATE REIMBURSEMENT						
06000355 03552 PENSION STATE AID	16,000.00	16,092.50	13,595.00	11,618.04	4,381.96	72.6%
TOTAL STATE REIMBURSEMENT	16,000.00	16,092.50	13,595.00	11,618.04	4,381.96	72.6%
06000365 HEALTH CARE CONTRIBUTIONS						
06000365 03654 HEALTH CARE CONTRIBUTIONS	2,800.00	4,172.94	2,660.56	3,195.26	(395.26)	114.1% ^{*(1)}
TOTAL HEALTH CARE CONTRIBUTIONS	2,800.00	4,172.94	2,660.56	3,195.26	(395.26)	114.1%
^{*(1)} % received from employees. Most departments pay 10% of their annual premium.						
06000378 WATER SERVICE FEES						
06000378 03780 WATER REVENUE	745,000.00	750,728.20	737,050.60	769,053.47	(24,053.47)	103.2% ^{*(1)}
06000378 03900 BULK WATER SALES	96,000.00	94,069.64	107,015.28	85,107.88	10,892.12	88.7% ^{*(2)}
06000378 03901 CONNECT/DISCONNECT FEES	850.00	2,550.00	0.00	850.00	0.00	100.0%
06000378 03902 NEW ACCOUNT/MOVING FEE	2,000.00	2,150.00	1,937.50	2,150.00	(150.00)	107.5%
06000378 03905 BULK SUPPLY	0.00	15,000.00	0.00	0.00	0.00	
TOTAL WATER SERVICE FEES	843,850.00	864,497.84	846,003.38	857,161.35	(13,311.35)	101.6%
^{*(1)} Regular Customer charges.						
^{*(2)} Pleasantville Bulk Water and Individual Bulk Truck Water Sales.						
06000380 MISCELLANEOUS REVENUE						
06000380 03800 MISCELLANEOUS REVENUE	4,000.00	3,120.33	2,688.83	596.94	3,403.06	14.9% ^{*(1)}
06000380 03802 DIVIDENDS	0.00	0.00	0.00	0.00	0.00	
TOTAL MISCELLANEOUS REVENUE	4,000.00	3,120.33	2,688.83	596.94	3,403.06	14.9%
^{*(1)} Enernoc and meter bottom charges.						
06000385 REIMBURSED EXPENSES						
06000385 03850 REIMBURSED EXPENSES	0.00	6,941.28	5,312.48	1.90	(1.90)	
TOTAL REIMBURSED EXPENSES	0.00	6,941.28	5,312.48	1.90	(1.90)	
06000392 WATER FUND TRANSFERS						
06000392 39230 FROM CAPITAL FUND	0.00	12,672.37	0.00	81,652.41	(81,652.41)	^{*(1)}
TOTAL WATER FUND TRANSFERS	0.00	12,672.37	0.00	81,652.41	(81,652.41)	
^{*(1)} Auditor AJE to receive Capital Fixed Assets - \$81,652.41						
06000396 BUDGET RESERVE						
06000396 03960 BUDGET RESERVE	0.00	0.00	0.00	0.00	0.00	
TOTAL CARRYOVER	0.00	0.00	0.00	0.00	0.00	

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET 2014</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>2014 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
06430000 WATER ADMINISTRATION						
06430000 13000 SALARIES	34,584.00	30,410.48	31,003.33	32,706.00	1,878.00	94.6%
06430000 18000 PREMIUM PAY	100.00	55.52	32.88	80.03	19.97	80.0%
06430000 19200 FICA	2,164.00	1,851.27	1,856.81	1,957.82	206.18	90.5%
06430000 19300 MEDICARE	506.00	430.76	434.42	457.73	48.27	90.5%
06430000 19400 UNEMPLOYMENT COMPENSATION	756.00	955.08	844.24	672.87	83.13	89.0%
06430000 19500 WORKER'S COMPENSATION	519.00	1,060.25	519.00	1,080.18	(561.18)	208.1%
06430000 19600 HEALTH INSURANCE	10,271.00	7,711.67	10,487.31	9,863.14	407.86	96.0%
06430000 19601 HRA	3,000.00	0.00	924.26	699.82	2,300.18	23.3%
06430000 19700 PENSION	2,080.00	1,948.00	1,944.00	1,560.00	520.00	75.0%
06430000 19800 VISION INSURANCE	54.00	51.57	51.75	42.75	11.25	79.2%
06430000 19801 DENTAL INSURANCE	736.00	736.09	705.41	582.73	153.27	79.2%
06430000 19802 LIFE INSURANCE	85.00	84.24	60.93	77.49	7.51	91.2%
06430000 19803 AD & D INSURANCE	20.00	22.39	16.86	21.46	(1.46)	107.3%
06430000 20000 MATERIALS & SUPPLIES	100.00	17.54	81.06	72.67	27.33	72.7%
06430000 23810 UNIFORMS CONTRACTED	250.00	0.00	124.71	0.00	250.00	0.0%
06430000 26000 MINOR EQUIPMENT	100.00	0.00	0.00	0.00	100.00	0.0%
06430000 30000 RETAINER	2,250.00	6,676.50	2,250.00	2,250.00	0.00	100.0%
06430000 31100 AUDIT SERVICE	3,263.00	4,350.00	3,262.50	3,262.50	0.50	100.0%
06430000 31400 LEGAL SERVICES	1,050.00	147.48	517.75	0.00	1,050.00	0.0%
06430000 32400 WIRELESS TELEPHONE	250.00	0.00	170.20	170.48	79.52	68.2%
06430000 32500 POSTAGE	4,500.00	5,248.21	4,087.66	4,274.04	225.96	95.0%
06430000 34200 PRINTING	800.00	576.40	783.48	857.00	(57.00)	107.1%
06430000 35000 BONDING	50.00	50.00	50.00	50.00	0.00	100.0%
06430000 38000 EQUIPMENT LEASING	1,500.00	0.00	1,141.87	1,154.57	345.43	77.0%
06430000 42000 DUES/SUBSCRIPTIONS	700.00	0.00	694.00	701.00	(1.00)	100.1%
06430000 45000 CONTRACTED SERVICES	10,000.00	5,107.59	5,570.47	8,286.27	1,713.73	82.9%
TOTAL WATER ADMINISTRATION	79,688.00	67,491.04	67,614.90	70,880.55	8,807.45	88.9%
06436000 FIRE HYDRANTS						
06436000 20000 MATERIALS & SUPPLIES	5,000.00	5,044.73	6,926.72	2,437.55	2,562.45	48.8% *(1)
TOTAL FIRE HYDRANTS	5,000.00	5,044.73	6,926.72	2,437.55	2,562.45	48.8%
*(1) Two hydrants and repair kit.						
06448000 WATER PUMPING						
06448000 13000 SALARIES	80,875.00	76,124.48	78,940.16	78,779.90	2,095.10	97.4% *(1)
06448000 18000 PREMIUM PAY	5,500.00	6,528.89	5,868.88	5,632.37	(132.37)	102.4%
06448000 19200 FICA	5,675.00	6,138.89	5,419.24	4,878.55	796.45	86.0%
06448000 19300 MEDICARE	1,327.00	1,470.36	1,267.48	1,140.94	186.06	86.0%
06448000 19400 UNEMPLOYMENT COMPENSATION	1,512.00	1,267.20	1,468.80	2,018.63	(506.63)	133.5% *(2)
06448000 19500 WORKER'S COMPENSATION	2,850.00	2,837.00	2,850.00	5,252.01	(2,402.01)	184.3% *(2)
06448000 19600 HEALTH INSURANCE	19,648.00	17,255.59	19,295.22	19,127.34	520.66	97.4%
06448000 19601 HRA	3,000.00	0.00	1,784.22	2,552.31	447.69	85.1%
06448000 19700 PENSION	4,160.00	3,752.00	4,144.00	4,048.00	112.00	97.3%
06448000 19800 VISION INSURANCE	108.00	99.00	108.00	103.50	4.50	95.8%
06448000 19801 DENTAL INSURANCE	1,472.00	1,472.40	1,472.40	1,411.05	60.95	95.9%
06448000 19802 LIFE INSURANCE	171.00	161.64	183.60	159.63	11.37	93.4%
06448000 19803 AD & D INSURANCE	49.00	42.97	51.00	44.25	4.75	90.3%
06448000 19805 LONGEVITY	5,650.00	6,240.00	5,540.00	2,530.00	3,120.00	44.8% *(2)
06448000 20000 MATERIALS & SUPPLIES	4,000.00	5,008.15	6,064.37	4,716.84	(716.84)	117.9%
06448000 22500 LAB TESTING	10,000.00	6,450.09	5,235.30	7,807.80	2,192.20	78.1%
06448000 23100 VEHICLE FUEL	4,500.00	5,316.72	4,007.93	3,126.88	1,373.12	69.5%
06448000 23400 VEHICLE OILS & OTHER FLUIDS	450.00	0.00	230.78	0.00	450.00	0.0%
06448000 23810 UNIFORMS CONTRACTED	1,944.00	2,019.06	1,286.08	1,240.83	703.17	63.8%
06448000 26000 TIRES & TUBES	600.00	628.00	0.00	418.00	182.00	69.7%
06448000 26000 MINOR EQUIPMENT	750.00	2,001.40	534.83	37.80	712.20	5.0%
06448000 31300 ENGINEERING	2,000.00	515.00	2,117.50	0.00	2,000.00	0.0% *(3)
06448000 32000 TELEPHONE EXPENSE	350.00	202.54	330.62	272.54	77.46	77.9%
06448000 32500 POSTAGE	20.00	8.70	0.00	58.95	(38.95)	294.8%
06448000 33000 TRANSPORTATION	200.00	87.69	190.41	174.44	25.56	87.2% *(4)
06448000 36020 WATER PUMPING POWER	119,000.00	134,545.49	88,175.40	88,175.40	30,824.60	74.1%
06448000 36100 ELECTRICITY	15,000.00	0.00	13,836.05	7,667.89	7,332.11	51.1%
06448000 36200 NATURAL GAS	3,200.00	0.00	3,443.83	3,443.83	(243.83)	107.6%
06448000 37000 EQUIPMENT MAINTENANCE	5,000.00	3,192.56	3,474.61	3,474.61	1,525.39	69.5%
06448000 37300 BUILDING MAINTENANCE	2,000.00	318.45	3,049.29	3,049.29	(1,049.29)	152.5%
06448000 45000 CONTRACTED SERVICES	12,000.00	15,859.74	11,184.03	11,184.03	815.97	93.2%
06448000 46000 TRAINING	600.00	905.00	601.01	601.01	(1.01)	100.2%
06448000 47001 DRUG & ALCOHOL TESTING	0.00	0.00	0.00	0.00	0.00	

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
TOTAL WATER PUMPING	313,611.00	300,449.01	272,155.04	263,128.62	50,482.38	83.9%
*(1) Includes compensated absences. *(2) Annual cost. *(3) Increased costs due to water pump startup evaluations and design. *(4) PW Director mileage reimbursement for seminars.						
06449000 WATER LINE MAINTENANCE						
06448000 13000 SALARIES	0.00	68,504.00	0.00	0.00	0.00	*(1)
06448000 18000 PREMIUM PAY	0.00	2,282.99	0.00	0.00	0.00	*(1)
06448000 19200 FICA	0.00	4,646.05	0.00	0.00	0.00	*(1)
06448000 19300 MEDICARE	0.00	1,051.97	0.00	0.00	0.00	*(1)
06448000 19400 UNEMPLOYMENT COMPENSATION	0.00	1,267.20	0.00	0.00	0.00	*(1)
06448000 19500 WORKER'S COMPENSATION	0.00	2,681.00	0.00	0.00	0.00	*(1)
06448000 19600 HEALTH INSURANCE	0.00	20,747.56	0.00	0.00	0.00	*(1)
06448000 19601 HRA	0.00	0.00	0.00	0.00	0.00	*(1)
06448000 19700 PENSION	0.00	4,080.00	0.00	0.00	0.00	*(1)
06448000 19800 VISION INSURANCE	0.00	103.50	0.00	0.00	0.00	*(1)
06448000 19801 DENTAL INSURANCE	0.00	1,288.35	0.00	0.00	0.00	*(1)
06448000 19802 LIFE INSURANCE	0.00	167.22	0.00	0.00	0.00	*(1)
06448000 19803 AD & D INSURANCE	0.00	48.70	0.00	0.00	0.00	*(1)
06448000 19805 LONGEVITY	0.00	4,310.00	0.00	0.00	0.00	*(1)
06449000 20000 MATERIALS & SUPPLIES	50,000.00	48,089.56	48,889.83	62,110.81	(12,110.81)	124.2%*(2)
06449000 23100 VEHICLE FUEL	4,000.00	4,389.70	3,176.79	4,815.36	(815.36)	120.4%
06449000 23810 UNIFORMS CONTRACTED	1,562.00	994.66	1,200.27	937.18	624.82	60.0%
06449000 25100 TIRES & TUBES	1,000.00	0.00	343.49	122.36	877.64	12.2%
06449000 26000 MINOR EQUIPMENT	4,500.00	8,406.96	3,624.17	2,933.35	1,566.65	65.2%
06449000 26100 SAFETY EQUIPMENT	325.00	529.34	284.40	347.61	(22.61)	107.0%
06449000 37000 EQUIPMENT MAINTENANCE	2,500.00	2,744.93	1,121.12	1,081.20	1,418.80	43.2%
06449000 45000 CONTRACTED SERVICES	4,000.00	32,357.28	1,027.37	12,476.68	(8,476.68)	311.9%*(3)
06449000 46000 TRAINING	500.00	394.52	575.00	510.00	(10.00)	102.0%
06449000 47001 DRUG & ALCOHOL TESTING	0.00	0.00	0.00	0.00	0.00	
TOTAL WATER LINE MAINTENANCE	68,387.00	209,085.49	60,242.44	85,334.55	(16,947.55)	124.8%
*(1) Moved payroll to 01430. Now split salaries based on estimated time spent in each fund. *(2) Auditor AJE to reclassify capital assets. *(3) Frozen water line repairs.						
06470000 DEBT RETIREMENT						
06470000 74000 MACHINERY	0.00	13,946.02	50,545.00	0.00	0.00	
TOTAL DEBT RETIREMENT	0.00	13,946.02	50,545.00	0.00	0.00	
06482000 RETIREMENT/EMPLOYEE BUYBACK						
06482000 17800 RETIREMENT BUYBACK	15,000.00	15,586.98	0.00	10,695.80	4,304.20	71.3%
TOTAL RETIREMENT EMPLOYEE BUYBACK	15,000.00	15,586.98	0.00	10,695.80	4,304.20	71.3%
06483000 ADMINISTRATIVE FEES						
06483000 19701 PENSION ADMINISTRATION FEE	2,500.00	2,529.19	1,772.90	543.97	1,956.03	21.8%
06483000 19702 HEALTH INSURANCE FEES	100.00	0.00	83.33	104.04	(4.04)	104.0%
06483000 19703 BANK SERVICE CHARGES	75.00	0.00	73.32	72.67	2.33	
TOTAL ADMINISTRATIVE FEES	2,675.00	2,529.19	1,929.55	720.68	1,954.32	26.9%
06486000 INSURANCE						
06486000 35100 UMBRELLA/LIABILITY	17,000.00	19,160.00	16,872.00	12,400.00	4,600.00	72.9%
06486000 35200 FLEET INSURANCE	4,000.00	4,445.00	3,974.00	2,886.00	1,114.00	72.2%
06486000 35400 PUBLIC OFFICIAL LIABILITY	2,200.00	2,642.00	2,192.00	1,661.00	539.00	75.5%
06486000 35600 APPRAISAL	750.00	589.00	608.33	235.00	515.00	31.3%
TOTAL INSURANCE	23,950.00	26,836.00	23,646.33	17,182.00	6,768.00	71.7%*(1)
*(1) Paid in three installments: February, March, and June.						
06492000 INTERFUND TRANSFERS						
06492000 49201 TO GENERAL FUND	288,500.00	217,000.00	270,000.00	288,500.00	0.00	100.0%
06492000 49230 TO CAPITAL FUND	50,000.00	0.00	200,000.00	50,000.00	0.00	100.0%
TOTAL INTERFUND TRANSFERS	338,500.00	217,000.00	470,000.00	338,500.00	0.00	100.0%

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
06499000 CONTINGENCY						
06499000 49900 CONTINGENCY RESERVE	20,539.00	2,227.75	6,028.89	287.01	20,251.99	1.4%
TOTAL CONTINGENCY	20,539.00	2,227.75	6,028.89	287.01	20,251.99	1.4%
WATER FUND - TOTAL REVENUES	867,350	908,295	1,070,835	954,817	(87,467)	110.1%
WATER FUND - TOTAL EXPENSES	867,350	860,196	959,089	789,167	78,183	91.0%
End of Year Fund Balance		48,099	111,746	165,650		
* Total Expenses averaged \$64,188 per month.						
08 SEWER						
08000006 SEWER PROJECT PHASE III						
08000006 03410 INTEREST INCOME	100.00	131.16	42.90	149.37	(49.37)	
08000006 03510 FEDERAL GOVERNMENT GRANT/LOAN	5,926,700.00	129,497.00	63,107.27	4,916,819.68	1,009,880.32	83.0% *(1)
TOTAL SEWER PROJECT PHASE III *(1) \$2,882,000 USDA Loan Payable / \$2,031,403.31	5,926,800.00	129,628.16	63,150.17	4,916,969.05	1,009,880.32	83.0%
08000331 PRETREATMENT FINES						
08000331 03314 PRETREATMENT FINES	4,000.00	9,162.91	64.89	1,176.00	2,824.00	29.4%
TOTAL PRETREATMENT FINES	4,000.00	9,162.91	64.89	1,176.00	2,824.00	29.4%
08000341 INTEREST INCOME						
08000341 03410 INTEREST INCOME	5,000.00	5,865.91	4,943.09	5,757.49	(757.49)	115.1%
TOTAL INTEREST INCOME	5,000.00	5,865.91	4,943.09	5,757.49	56.91	115.1%
08000355 STATE REIMBURSEMENT						
08000355 03552 PENSION STATE AID	16,000.00	16,092.50	13,595.00	19,363.40	(3,363.40)	121.0%
TOTAL STATE REIMBURSEMENT	16,000.00	16,092.50	13,595.00	19,363.40	(3,363.40)	121.0%
08000364 SEWER SERVICE FEES						
08000364 03315 PRETREATMENT FEES	15,000.00	11,384.83	9,735.71	11,789.71	3,210.29	78.6%
08000364 03640 SEWER REVENUE	1,925,000.00	1,921,367.02	1,885,676.39	1,872,923.43	52,076.57	97.3%
08000364 03901 CONNECT/DISCONNECT FEES	5,000.00	2,600.00	0.00	7,525.00	(2,525.00)	150.5%
08000364 03902 NEW ACCOUNT/MOVING FEE	2,000.00	2,137.50	1,912.50	2,162.50	(162.50)	108.1%
TOTAL SEWER SERVICE FEES	1,947,000.00	1,937,489.35	1,897,324.60	1,894,400.64	52,599.36	97.3%
08000365 HEALTH CARE CONTRIBUTIONS						
08000365 03654 HEALTH CARE CONTRIBUTIONS	3,850.00	3,859.58	3,879.27	5,034.13	(1,184.13)	130.8% *(1)
TOTAL HEALTH CARE CONTRIBUTIONS *(1) % received from employees. Most departments pay 10% of their annual premium.	3,850.00	3,859.58	3,879.27	5,034.13	(1,184.13)	130.8%
08000380 MISCELLANEOUS REVENUE						
08000380 03800 MISCELLANEOUS REVENUE	3,000.00	3,152.39	6,386.32	6,775.79	(3,775.79)	225.9% *(1)
08000380 03802 DIVIDENDS	0.00	0.00	0.00	0.00	0.00	
TOTAL MISCELLANEOUS REVENUE *(1) Increased \$ from ENEROC agreement.	3,000.00	3,152.39	6,386.32	6,775.79	(3,775.79)	225.9%
08000392 REIMBURSED EXPENSES						
08000392 039230 FROM CAPITAL FUND	0.00	898.36	3,275.30	304,308.64	(304,308.64)	*(1)
TOTAL REIMBURSED EXPENSES *(1) Auditor AJE - Reclassify capital projects	0.00	898.36	3,275.30	304,308.64	(304,308.64)	
08000395 REIMBURSED EXPENSES						
08000395 03950 REIMBURSED EXPENSES	2,000.00	898.36	3,275.30	243.91	1,756.09	12.2% *(1)

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
TOTAL REIMBURSED EXPENSES	2,000.00	898.36	3,275.30	243.91	1,756.09	12.2%
* (1) Sheetz Sewer Tap						
08000396 BUDGET RESERVE						
08000396 03960 BUDGET RESERVE	0.00	0.00	0.00	0.00	0.00	
TOTAL BUDGET RESERVE	0.00	0.00	0.00	0.00	0.00	
08425000 CATCH BASINS						
08425000 20000 MATERIALS & SUPPLIES	6,000.00	1,872.97	1,921.39	2,391.70	3,608.30	39.9%
08425000 26000 MINOR EQUIPMENT	500.00	0.00	0.00	0.00	500.00	0.0%
TOTAL CATCH BASINS	6,500.00	1,872.97	1,921.39	2,391.70	4,108.30	36.8%
08428000 SEWAGE TREATMENT						
08428000 03314 PRETREATMENT FINES	3,000.00	1,500.00	1,000.00	2,750.00	250.00	91.7%
08428000 13000 SALARIES	154,452.00	114,430.47	131,129.60	140,608.49	13,843.51	91.0%
08428000 18000 PREMIUM PAY	5,000.00	4,106.32	4,288.17	5,641.15	(641.15)	112.8%
08428000 19200 FICA	10,234.00	7,470.09	8,542.01	9,083.27	1,150.73	88.8%
08428000 19300 MEDICARE	2,394.00	1,747.06	1,997.74	2,124.30	269.70	88.7%
08428000 19400 UNEMPLOYMENT COMPENSATION	3,024.00	1,900.80	2,596.00	2,691.51	332.49	89.0%
08428000 19500 WORKER'S COMPENSATION	4,148.00	4,262.00	4,148.00	7,491.19	(3,343.19)	180.6%
08428000 19600 HEALTH INSURANCE	37,510.00	32,181.57	33,903.00	35,724.12	1,785.88	95.2%
08428000 19601 HRA	6,000.00	0.00	3,289.10	4,358.28	1,641.72	72.6%
08428000 19700 PENSION	8,320.00	6,240.00	6,960.00	7,280.00	1,040.00	87.5%
08428000 19800 VISION INSURANCE	216.00	162.00	180.00	189.00	27.00	87.5%
08428000 19801 DENTAL INSURANCE	2,945.00	2,208.60	2,454.00	2,576.70	368.30	87.5%
08428000 19802 LIFE INSURANCE	334.00	262.08	285.12	318.96	15.04	95.5%
08428000 19803 AD & D INSURANCE	93.00	72.80	79.20	88.60	4.40	95.3%
08428000 19805 LONGEVITY	5,620.00	4,720.00	5,420.00	5,620.00	0.00	100.0%
08428000 20000 MATERIALS & SUPPLIES	22,500.00	21,133.27	19,275.80	27,231.68	(4,731.68)	121.0% * (1)
08428000 22500 LAB TESTING	60,000.00	46,228.92	35,414.10	39,838.12	20,161.88	66.4%
08428000 23100 VEHICLE FUEL	5,000.00	4,324.76	2,408.88	3,125.06	1,874.94	62.5%
08428000 23400 VEHICLE OILS & OTHER FLUIDS	1,250.00	0.00	881.02	120.25	1,129.75	9.6%
08428000 23810 UNIFORMS CONTRACTED	2,295.00	1,098.06	1,291.53	1,449.49	845.51	63.2%
08428000 25100 TIRES & TUBES	700.00	0.00	0.00	0.00	700.00	0.0%
08428000 26000 MINOR EQUIPMENT	4,000.00	5,899.36	2,709.09	1,734.33	2,265.67	43.4%
08428000 28100 SLUDGE LANDFILL FEES	40,000.00	19,624.09	24,081.87	8,205.69	31,794.31	20.5%
08428000 28200 SLUDGE TREATMENT	10,000.00	7,060.09	4,887.30	7,317.98	2,682.02	73.2%
08428000 30000 PROFESSIONAL SERVICES	0.00	22,690.21	(295.00)	0.00	0.00	
08428000 31300 ENGINEERING	15,000.00	0.00	7,881.28	7,868.30	7,131.70	52.5%
08428000 31900 PERMITS	0.00	0.00	0.00	5,000.00	(5,000.00)	* (2)
08428000 32000 TELEPHONE EXPENSE	1,500.00	367.36	1,225.86	1,064.18	435.82	70.9%
08428000 32500 POSTAGE	100.00	194.37	88.99	117.51	(17.51)	117.5%
08428000 33000 TRANSPORTATION	300.00	0.00	189.27	77.56	222.44	25.9%
08428000 36100 ELECTRICITY	90,000.00	66,905.27	70,182.04	54,925.15	35,074.85	61.0%
08428000 36200 NATURAL GAS	10,000.00	0.00	6,589.16	8,082.66	1,917.34	80.8%
08428000 37000 EQUIPMENT MAINTENANCE	30,000.00	24,768.12	17,235.99	18,644.19	11,355.81	62.1%
08428000 37300 BUILDING MAINTENANCE	5,000.00	683.52	2,931.46	1,552.04	3,447.96	31.0%
08428000 37500 SLUDGEPRESS EXPENSE	2,500.00	725.95	3,044.30	5,384.09	(2,884.09)	215.4%
08428000 45000 CONTRACTED SERVICES	35,000.00	44,695.44	17,308.41	17,940.49	17,059.51	51.3%
08428000 46000 TRAINING	1,500.00	1,124.25	877.23	592.46	907.54	39.5%
08428000 47001 DRUG & ALCOHOL TESTING	60.00	0.00	345.40	255.00	(195.00)	425.0%
TOTAL SEWAGE TREATMENT	579,995.00	448,786.83	424,825.92	437,071.80	142,923.20	75.4%
* (1) Auditor AJE Capital projects transfer						
* (2) NPDES Permit						
08428006 SEWER PROJECT PHASE III						
08428006 31200 INTEREST EXPENSE	258,000.00	0.00	243.91	18,921.75	239,078.25	7.3%
08428006 31300 ENGINEERING	347,543.00	96,575.64	149,563.04	0.00	347,543.00	0.0%
08428006 31400 LEGAL SERVICES	40,400.00	1,837.00	132.00	21,275.46	19,124.54	52.7%
08428006 31700 CONTINGENCY	552,884.00	0.00	0.00	0.00	552,884.00	0.0%
08428006 31900 PERMITS	47,815.00	174.00	0.00	2,000.00	45,815.00	4.2%
08428006 37800 OPERATING & MAINTENANCE	0.00	0.00	0.00	11,164.00	(11,164.00)	* (1)
08428006 61000 CONSTRUCTION	4,756,900.00	1,640.06	0.00	4,673,386.40	83,513.60	98.2%
TOTAL SEWAGE TREATMENT	6,003,542.00	100,226.70	149,938.95	4,726,747.61	1,276,794.39	78.7%
* (1) Flood insurance premium and asbestos testing.						

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
08429000 SEWER LINE MAINTENANCE						
08428000 13000 SALARIES	0.00	35,279.47	0.00	0.00	0.00	
08428000 18000 PREMIUM PAY	0.00	1,302.89	0.00	0.00	0.00	
08428000 19200 FICA	0.00	2,210.23	0.00	0.00	0.00	
08428000 19300 MEDICARE	0.00	516.88	0.00	0.00	0.00	
08428000 19400 UNEMPLOYMENT COMPENSATION	0.00	633.60	0.00	0.00	0.00	
08428000 19500 WORKER'S COMPENSATION	0.00	1,243.00	0.00	0.00	0.00	
08428000 19600 HEALTH INSURANCE	0.00	7,738.85	0.00	0.00	0.00	
08428000 19601 HRA	0.00	0.00	0.00	0.00	0.00	
08428000 19700 PENSION	0.00	2,080.00	0.00	0.00	0.00	
08428000 19800 VISION INSURANCE	0.00	54.00	0.00	0.00	0.00	
08428000 19801 DENTAL INSURANCE	0.00	736.20	0.00	0.00	0.00	
08428000 19802 LIFE INSURANCE	0.00	77.76	0.00	0.00	0.00	
08428000 19803 AD & D INSURANCE	0.00	21.60	0.00	0.00	0.00	
08428000 19805 LONGEVITY	0.00	0.00	0.00	0.00	0.00	
08429000 20000 MATERIALS & SUPPLIES	12,000.00	5,002.90	8,266.21	4,999.71	7,000.29	41.7%
08429000 23100 VEHICLE FUEL	4,500.00	3,671.68	4,513.12	4,339.01	160.99	96.4%
08429000 23400 VEHICLE OILS & OTHER FLUIDS	400.00	0.00	0.00	0.00	400.00	0.0%
08429000 23810 UNIFORMS CONTRACTED	900.00	1,029.60	356.54	345.83	554.17	38.4%
08429000 25100 TIRES & TUBES	1,500.00	30.00	540.63	0.00	1,500.00	0.0%
08429000 26000 MINOR EQUIPMENT	500.00	0.00	0.00	0.00	500.00	0.0%
08429000 37000 EQUIPMENT MAINTENANCE	8,000.00	5,323.71	3,422.18	3,068.58	4,931.42	38.4%
TOTAL SEWER LINE MAINTENANCE	27,800.00	66,952.37	17,098.68	12,753.13	15,046.87	45.9%
08430000 SEWER ADMINISTRATION						
08430000 13000 SALARIES	34,112.00	30,410.57	31,003.45	32,706.01	1,405.99	95.9%
08430000 18000 PREMIUM PAY	100.00	49.37	32.89	80.07	19.93	80.1%
08430000 19200 FICA	2,164.00	1,851.27	1,856.76	1,957.83	206.17	90.5%
08430000 19300 MEDICARE	766.00	435.06	434.18	458.01	307.99	59.8%
08430000 19400 UNEMPLOYMENT COMPENSATION	756.00	633.60	844.23	672.88	83.12	89.0% ^{*(1)}
08430000 19500 WORKER'S COMPENSATION	519.00	688.25	519.00	1,080.18	(561.18)	208.1% ^{*(1)}
08430000 19600 HEALTH INSURANCE	10,271.00	7,418.55	10,487.52	8,223.98	2,047.02	80.1%
08430000 19601 HRA	3,000.00	0.00	924.30	699.86	2,300.14	23.3%
08430000 19700 PENSION	2,080.00	1,948.00	1,944.00	1,560.00	520.00	75.0%
08430000 19800 VISION INSURANCE	54.00	51.93	51.75	42.75	11.25	79.2%
08430000 19801 DENTAL INSURANCE	736.00	674.74	705.64	582.92	153.08	79.2%
08430000 19802 LIFE INSURANCE	76.00	61.20	60.93	50.13	25.87	66.0%
08430000 19803 AD & D INSURANCE	21.00	17.95	16.99	13.99	7.01	66.6%
08430000 20000 MATERIALS & SUPPLIES	100.00	0.00	81.07	72.67	27.33	72.7%
08430000 23810 UNIFORMS CONTRACTED	125.00	0.00	124.71	0.00	125.00	0.0%
08430000 26000 MINOR EQUIPMENT	100.00	0.00	0.00	0.00	100.00	0.0%
08430000 30000 RETAINER	2,250.00	3,473.00	2,250.00	2,250.00	0.00	100.0%
08430000 31100 AUDIT SERVICE	3,263.00	4,350.00	3,262.50	3,262.50	0.50	100.0%
08430000 31400 LEGAL SERVICES	500.00	0.00	88.75	0.00	500.00	0.0%
08430000 32400 WIRELESS TELEPHONE	250.00	147.48	170.23	170.48	79.52	68.2%
08430000 32500 POSTAGE	5,000.00	4,446.88	4,068.34	4,257.09	742.91	85.1%
08430000 34200 PRINTING	900.00	522.40	783.49	857.01	42.99	95.2%
08430000 35000 BONDING	50.00	50.00	50.00	50.00	0.00	100.0%
08430000 37400 COMPUTER MAINTENANCE	100.00	0.00	0.00	0.00	100.00	0.0%
08430000 38000 EQUIPMENT LEASING	1,200.00	1,384.08	1,141.92	1,154.55	45.45	96.2%
08430000 45000 CONTRACTED SERVICES	9,000.00	5,107.59	5,570.47	8,286.32	713.68	92.1%
TOTAL SEWER ADMINISTRATION	77,493.00	63,721.92	66,473.12	68,489.23	9,003.77	88.4%
^{*(1)} Annual Cost.						
08470000 DEBT RETIREMENT						
08470000 02520 PENNVEST LOAN/SANITARY	0.00	17,675.88	140,114.50	0.00	0.00	
08470000 02521 PENNVEST PAYABLE/STORMWATER	123,030.00	123,029.52	123,029.52	123,029.52	0.48	100.0%
08470000 02523 PENNVEST PAYABLE PHASE II	180,123.00	180,122.52	180,122.52	180,122.52	0.48	100.0%
TOTAL DEBT RETIREMENT	303,153.00	320,827.92	443,266.54	303,152.04	0.96	100.0%
08482000 RETIREMENT/EMPLOYEE BUYBACK						
08482000 17800 RETIREMENT BUYBACK	5,000.00	0.00	0.00	0.00	5,000.00	0.0%
TOTAL RETIREMENT/EMPLOYEE BUYBACK	5,000.00	0.00	0.00	0.00	5,000.00	0.0%
06483000 ADMINISTRATIVE FEES						

LINE ITEM	ORIGINAL BUDGET 2014	2012 ACTUAL YTD	2013 ACTUAL YTD	2014 ACTUAL YTD	REMAINING REV/EXP	PCT USED
06483000 19701 PENSION ADMINISTRATION FEE	2,000.00	2,069.32	784.21	309.25	1,690.75	15.5%
06483000 19702 HEALTH INSURANCE FEES	100.00	0.00	47.41	39.60	60.40	39.6%
06483000 19703 BANK SERVICE CHARGES	100.00	0.00	98.38	102.69	(2.69)	102.7%
TOTAL ADMINISTRATIVE FEES	2,200.00	2,069.32	930.00	451.54	1,748.46	20.5%
08486000 INSURANCE						
08486000 35100 UMBRELLA/LIABILITY	17,000.00	19,161.00	16,870.00	12,399.00	4,601.00	72.9%
08486000 35200 FLEET INSURANCE	3,975.00	4,446.00	3,974.00	2,886.00	1,089.00	72.6%
08486000 35400 PUBLIC OFFICIAL LIABILITY	2,200.00	2,643.00	2,192.00	1,660.00	540.00	75.5%
08486000 35500 FLOOD INSURANCE	16,100.00	0.00	0.00	0.00	16,100.00	0.0% ^{*(1)}
08486000 35600 APPRAISAL	1,000.00	590.00	608.34	235.00	765.00	23.5%
TOTAL INSURANCE	40,275.00	26,840.00	23,644.34	17,180.00	23,095.00	42.7% ^{*(2)}
^{*(1)} Paid out of sewer project.						
^{*(2)} Paid in three installments: February, March, and June.						
08492000 INTERFUND TRANSFERS						
08492000 49201 TO GENERAL FUND	277,750.00	218,500.00	270,500.00	277,750.00	0.00	100.0%
08492000 49230 TO CAPITAL FUND	106,000.00	0.00	230,000.00	106,000.00	0.00	100.0%
08492000 49245 TO SEWER PROJECT PHASE III	0.00	129,497.00	0.00	0.00	0.00	
TOTAL INTERFUND TRANSFERS	383,750.00	347,997.00	500,500.00	383,750.00	0.00	100.0%
08499000 CONTINGENCY						
08499000 49900 CONTINGENCY RESERVE	477,942.00	7,596.65	20,419.63	59,390.76	418,551.24	12.4%
TOTAL CONTINGENCY	477,942.00	7,596.65	20,419.63	59,390.76	418,551.24	12.4%
SEWER FUND - TOTAL REVENUES	7,907,650	2,106,149	2,222,619	7,153,785	753,865	90.5%
SEWER FUND - TOTAL EXPENSES	7,907,650	1,386,892	1,649,019	6,011,378	1,896,272	76.0%

Totals below do not include the WWTP Phase III Construction in progress.

SEWER FUND - TOTAL REVENUES	1,980,850	1,976,521	2,389,468	2,236,816	(255,966)	113%
SEWER FUND - TOTAL EXPENSES	1,980,850	1,286,665	1,499,080	1,284,630	696,220	65%

End of Year Fund Balance 689,856 890,389 952,186

* Total Expenses averaged \$107,000 per month in 2014. We have a short term investment balance over \$760,000 which would cover 7 months reserve. The suggested use of the majority of the remaining fund balance at EOY 2014 will be to pay off the highest interest rate loan which is the Waste Water Treatment Plant Phase III Project - USDA loan.

Cash/Investment Balance Analysis

As we face each year with the possibility of declining revenues and rising costs, cash management becomes an increasingly important function. Utilizing cash reserves to maintain services, or incorrectly estimating the timing of cash needs can result in shortages of cash to respond to critical emergency or operational needs including payroll, debt service payments, equipment failure, lawsuits or unplanned repairs. As shown in the chart below, since 2011, administration is back on track in regards to maintaining adequate cash reserves.

Fund	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014
General	405,694.83	207,568.56	40,848.39	80,434.81	48,587.05	309,314.25	477,294.40	554,026.75	707,531.26
Refuse	12,614.58	5,151.05	771.64	16,313.08	21,804.62	67,882.32	94,326.69	125,611.03	116,016.82
Water	106,865.23	92,791.30	15,348.07	133,307.55	393,066.37	468,332.41	512,804.46	388,777.28	476,492.67
Sewer	413,334.84	632,790.37	905,698.24	1,326,411.41	1,008,750.61	1,454,736.81	2,141,764.91	2,580,427.47	3,227,941.87
Sewer Investment	0.00	0.00	0.00	0.00	752,731.86	758,381.21	761,032.43	762,555.85	763,914.20
	532,814.65	730,732.72	921,817.95	1,476,032.04	2,234,906.10	2,806,723.41	3,596,720.61	3,857,374.97	4,584,787.57
Shade Tree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	348.20	8,149.54
Capital - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,027.28	-14,113.85
Capital - Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277,299.57	245,749.52
Capital - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,875.21	105,687.97
	266,766.03	401,822.94	411,540.00	262,098.68	357,275.83	369,266.70	267,578.55	612,202.06	337,323.64

Long Term Outstanding Debt

The General and Water Funds remain debt free.

2001 - PennVest Stormwater Sewer Note

	Interest Rate	Principal	Interest	Payments
2015	1.00%	115,759	7,271	123,030
2016	1.00%	116,917	6,113	123,030
2017	1.00%	118,086	4,944	123,030
2018	1.00%	119,267	3,763	123,030
2019-2021	1.00%	313,264	4,170	317,434
		783,293	26,261	809,554

2003 - PennVest Stormwater Sewer Note

	Interest Rate	Principal	Interest	Payments
2015	1.00%	151,294	28,829	180,123
2016	1.00%	152,807	27,316	180,123
2017	1.00%	154,335	25,788	180,123
2018	1.00%	155,879	24,244	180,123
2019-2023	1.00%	803,088	97,525	900,613
2024-2028	1.00%	844,054	56,559	900,613
2029-2032	1.00%	703,788	14,351	718,139
		2,965,245	274,612	3,239,827

2016 – USDA - Wastewater Treatment Plant Phase 3B Upgrade – General Obligation Bond - \$2,882,000

	Interest Rate	Principal	Interest	Payments
2016-2074	2.25%	2,882,000	1,378,479	115,224

Capital Project Planning / Remaining Reserves

At the end of 2012 the Capital Fund Reserve balance was separated by fund to allow administration to see a more detailed break down of reserve balances in order to assess what is available/earmarked for use on future projects by fund without keeping separate checking accounts at the bank.

CITY OF TITUSVILLE 2014 CAPITAL SPENDING STATUS							
DESCRIPTION	2013 Sewer Reserve Budget	Sewer Expenses 2014	2013 Water Reserve Budget	Water Expenses 2014	2013 General Reserve Budget	General Expenses 2014	Totals
2014 Beginning Cash Balance	612,202.06						
Reserves by Fund	303,875.21		277,299.57		31,027.28		612,202.06
2014 EXPENSES - ACTUAL							
30411000 Fire							
1000' - 4" Hose Replacement					4,000.00	-4,712.50	-4,712.50
30430000 Public Works - General							
Replace Tk-16 (1986 Chevy)					30,000.00	-29,882.55	-29,882.55
30430000 Water							
Water Meters			20,000.00	-19,130.88			
Replace Tk-7 - (1984 Blazer) - 50% Split w/Sewer			15,000.00	-9,621.53			
Peerless Suction Pump			0.00	-52,900.00			
Pleasantville Feed			100,000.00	0.00			-81,652.41
30430000 Sewer							
Skidsteer Broom Attachment	10,000.00	-8,516.12					
Replace Tk-7 - (1984 Blazer) - 50% Split w/Water	15,000.00	-9,621.52					
New Vac Truck - Trade in Old	250,000.00	-286,171.00					
780' Water Street Storm Sewer	70,000.00	0.00					
Water Street Engineering	10,000.00	0.00					
Water Street Curbs	10,000.00	0.00					-304,308.64
30450000 Parks							
Equipment for Plowing & Salting Sidewalks					20,000.00	-14,386.34	-14,386.34
30465000 Economic Development							
Trail Town Master Plan					5,000.00	-5,000.00	-5,000.00
30499000 Contingency							
10' One Way Plow						-2,500.00	
Prior Year Grant Money						-1,362.55	-3,862.55
TOTAL EXPENSES BUDGETED	365,000.00		135,000.00		59,000.00		
2014 EXPENDED		-304,308.64		-81,652.41		-57,843.94	-443,804.99
Original Capital Reserve	303,875.21		277,299.57		31,027.28		612,202.06
Less 2014 Expended		-304,308.64		-81,652.41		-57,843.94	-443,804.99
+ Revenues In		106,125.58		50,112.07		12,702.81	168,940.46
REMAINING UNEXPENDED RESERVE FOR 2015		105,692.15		245,759.23		-14,113.85	337,337.53
		SEWER		WATER		GENERAL	